

NHany
352.07
N882
1990

1990 ANNUAL REPORTS

of the Town of NORTHWOOD

New Hampshire




For the Year Ending

December 31, 1990

THE
ANNUAL REPORT
of the
TOWN OFFICERS
NORTHWOOD
NEW HAMPSHIRE

For the Year Ending December 31, 1990

NOTES



Digitized by the Internet Archive
in 2012 with funding from
Boston Library Consortium Member Libraries

MY COMMUNITY

My community is the place where my home is founded, where my business is located, where my vote is cast, where my children are educated, where my neighbors dwell, and where my life is chiefly spent.

My community has the right to my civic loyalty and to my help in caring for its unfortunate and its needy ones.

My community wants my citizenship, not partisanship; my friendship, not selfishness; cooperation, not distraction; sympathy, not criticism; my intelligent interest, not indifference.

My community supplies me with law and order, trade, friends, education, morals and recreation. I believe in my community and will work for it.

(Taken from the 1949 Town Report)

INDEX

Town Officers	6
1990 Town Election Results	10
1990 Town Warrant Summary	11
1991 Town Warrant	22
1991 Town Budget	27
Selectmen's Report - Inventory	39
Statement of Appropriations	40
Schedule of Town Property	42

REPORTS

Town Clerk's Report	43
Tax Collector's Report	44
Treasurer's Report	46
Summary of Receipts	48
Summary of Payments	49
Detailed Statement of Receipts	50
Detailed Statement of Payments	53
Auditor's Report	63
Trustees of Trust Funds Report	93
Selectmen's Report to the Town	95
Cemetery Trustees	98
Conservation Commission	99
Fire Department	101
Emergency Management	103
Police Department	104
Rescue Squad	105
Road Agent	106
Library Trustees	108
Planning Board and Board of Adjustment	110
Code Enforcement Officer	111
Recreation Commission	112
Recycling and Recovery Committee	113
Lamprey Regional Solid Waste Cooperative	115
Rockingham County Community Action Program	116
Rural District Health Council, Inc.	118
Petitions	119

SCHOOL REPORTS

School District Officers	127
1990 Election Results	128
1990 Warrant Summaries	129
1991 Warrants	134
1991-92 Budget	136
School Financial Report and Balance Sheet	146
School Lunch Program	153
1990-91 Approved Appropriations	154
Auditors Reports - 1989 and 1990	155
Report of Superintendent	192
SAU #44 Salaries and Appropriation Distribution	195
Teachers and Administrative Contracted Salaries	196
School Board Report	197
Principal's Report	199
1990 Graduating Class	201
Health Services Report	202
School Improvement Team Report	203
School Calendar 1991-92	205

VITAL STATISTICS

Births	207	Marriages	209	Deaths	211
------------------	-----	---------------------	-----	------------------	-----

TELEPHONE NUMBERS

Selectmen's Office	942-5586
Town Clerk's Office	942-5422
Tax Collector's Office	942-8411
Planning Board	942-5586
Building Inspector/Code Enforce. Officer	942-5586
Health Officer	942-5586
Police Department (Dispatch)	942-8284
Police Department (Business)	942-8332
Fire and Resque Squad	1-225-3355
Rural District Health Council	1-755-2202

OFFICE HOURS

Town Clerk:

Monday Evening	6 P.M. - 9 P.M.
Tuesday, Friday & Saturday.....	10 A.M. - 1 P.M.

Tax Collector:

Friday.....	10 A.M. - 2 P.M.
2nd & 4th Saturday each month.....	9 A.M. - 12 Noon

Selectmen:

Monday Evening or by appointment.....	7 P.M.
---------------------------------------	--------

Planning Board:

2nd & 4th Thursday each month.....	7 P.M.
------------------------------------	--------

Board of Adjustment:

Monthly by agenda.....	7 P.M.
------------------------	--------

Recycling Area:

Saturday & Sunday.....	8 A.M. - 12 Noon
Wednesday.....	8 A.M. - 10 A.M.
Summer hours as posted	

Libraries:

Chesley Memorial, Rte. 43 & 4	942-5472
Monday.....	10 A.M. - 5 P.M.
Tuesday.....	10 A.M. - 5 P.M.
Wednesday.....	10 A.M. - 2 P.M.
	6 P.M. - 8 P.M.
Thursday.....	10 A.M. - 2 P.M.
	6 P.M. - 8 P.M.
Saturday.....	10 A.M. - 2 P.M.

Bryant Library, Rte. 107
Temporarily Closed

Selectmen's Business Office:

Monday, Tuesday & Friday.....	8 A.M. - 3 P.M.
-------------------------------	-----------------

ALL TOWN OFFICES ARE CLOSED TO THE PUBLIC ON WEDNESDAY AND THURSDAY.

TOWN OFFICERS

True W. Chesley	Term Expires March 1991
Robert E. Young	Term Expires March 1992
John J. Jacobsmeyer, Jr.	Term Expires March 1993

TOWN CLERK

Arlene W. Johnson	Term Expires March 1993
-------------------	-------------------------

DEPUTY TOWN CLERK

Judy C. Pease

TOWN TREASURER

Joseph A. Knox	Term Expires March 1993
----------------	-------------------------

DEPUTY TOWN TREASURER

Marcia J. Severance

TAX COLLECTOR

Judith W. Gammon	Term Expires March 1993
------------------	-------------------------

DEPUTY TAX COLLECTOR

Gloria O'Connor

ADMINISTRATIVE ASSISTANT

Marion J. Knox

OFFICE STAFF

Deborah J. Hudson	Bookkeeper
Marcia J. Severance	Property Records
Judith H. Lounsbury	Secretary/Property Records

MODERATOR

Robert A. Johnson	Term Expires March 1992
-------------------	-------------------------

SUPERVISORS OF CHECKLIST

Judith W. Gammon	Term Expires March 1992
Phyllis L. Reese	Term Expires March 1994
Helen B. Johnson	Term Expires March 1996

TRUSTEES OF TRUST FUNDS

Doris L. Bennett	Term Expires March 1991
Anne M. White	Term Expires March 1992
Joann W. Bailey	Term Expires March 1993

CEMETERY TRUSTEES

Samuel Johnson, Jr.	Term Expires March 1991
Joann W. Bailey	Term Expires March 1992
Andreas M. Turner	Term Expires March 1993

PLANNING AND ZONING BOARD

John Louis, Chairman	Term Expires March 1991
Alan LaBerge, Resigned	Term Expires March 1992
Frederick Walker, Appt.	Term Expires March 1991
Philip Simonian, Jr.	Term Expires March 1993
Scott Martin	Term Expires March 1993
Robert E. Young	Selectmen Representative

ALTERNATES

Anne Marquis	Term Expires March 1992
Robert E. Bailey	Term Expires March 1991
Denis Lizotte, Resigned	Term Expires March 1991
Frederick Walker	Term Expires March 1991
George W. Carr, Appt.	Term Expires March 1991

RECORDING SECRETARY

Anne Marquis

STRAFFORD REGIONAL PLANNING COMMISSION

Alan LaBerge	Dennis McCann
--------------	---------------

BOARD OF ADJUSTMENT

Bruce Farr, Chairman	Term Expires March 1993
Jean W. Lane	Term Expires March 1991
George Rogers	Term Expires March 1991
Thomas Lavigne	Term Expires March 1993

ALTERNATES

Kenneth Sullivan	Term Expires March 1991
Dennis McCann	Term Expires March 1991
Linda Schlieder	Term Expires March 1991
Robert Robertson	Term Expires March 1991
Paul Davis	Term Expires March 1991

RECORDING SECRETARY

Judith H. Lounsbury

BUILDING INSPECTOR, CODE ENF. OFFICER, HEALTH OFFICER

P. Donald Arsenault

POLICE DEPARTMENT

George F. Jacobs, Chief (Terminated)	Appt. Expires March 1991
Michael S. D'Alessandro, F-T Off.	Appt. Expires March 1991
David Greenwood, F-T Off.	Appt. Expires March 1991
Bruce C. Graham, P-T Off.	Appt. Expires March 1991
Craig R. Maloney, P-T Off., Resigned	Appt. Expires March 1991
Tony Soltani, P-T Off., Prosecutor	Appt. Expires March 1991
Herbert W. Rich, Jr., P-T Off.	Appt. Expires March 1991
Merritt Cavanaugh, P-T Off.	Appt. Expires March 1991
Marylou Tuttle, Matron, Dept. Secretary & Crossing-Guard	Appt. Expires March 1991
George F. Jacobs, Jr., Cross-Guard	Appt. Expires March 1991
Richard Steward, Crossing Guard	Appt. Expires March 1991
Henry Farrin, P-T Off., Resigned	Appt. Expires March 1991
Richard Drown, P-T Off.	Appt. Expires March 1991
Catherine Glosser, P-T Off.	Appt. Expires March 1991
Daniel Ward, P-T Off.	Appt. Expires March 1991
Denise Blanchard, Cadet	Appt. Expires June 1991
D. Jean Elliott, Cadet	Appt. Expires June 1991

ANIMAL CONTROL OFFICER

Herbert W. Rich, Jr.	Appt. Expires March 1991
----------------------	--------------------------

POLICE COMMISSION

John E. Allen, Resigned	Term Expires March 1991
W. Edward Bryant, Jr.	Term Expires March 1992
Louis St. Pierre	Term Expires March 1993
Preston Stevenson, Appt.	Term Expires March 1991

FIRE DEPARTMENT

William R. Calef, Chief

Michael Barnett, Deputy Chief Robert V. Lindquist, Jr. Deputy Chief

Michael Hoisington	Full Time Firefighter/EMT
Kevin Madison	Full Time Firefighter/EMT

FIRE WARDEN

Robert Lindquist, Jr.

BUDGET COMMITTEE

Robert Thomas, Jr.	Term Expires March 1991
Althea Behm	Term Expires March 1991
Robert T. Madison	Term Expires March 1991
David P. Foster	Term Expires March 1991
James Boyd	Term Expires March 1992
Russell Eldridge	Term Expires March 1992
John Bruten	Term Expires March 1992
Barbara H. Smart	Term Expires March 1992
Robert E. Bailey	Term Expires March 1993
Betsy A. Colburn	Term Expires March 1993
Allan G. Holmes	Term Expires March 1993
Andreas M. Turner	Term Expires March 1993
Arthur Slade	Water District Rep
Althea Behm	School Board Rep
Robert E. Young	Selectmen's Rep

LIBRARY TRUSTEES

Elizabeth Stimmell	Term Expires March 1991
Karen LeBlanc	Term Expires March 1992
David F. Saulnier	Term Expires March 1993

TOWN HISTORIAN

Joann W. Bailey

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

John J. Jacobsmeyer, Jr.	Term Expires March 1993
--------------------------	-------------------------

RURAL DISTRICT HEALTH COUNCIL

True W. Chesley	Term Expires March 1991
Marie Gunther	Term Expires March 1992

RECYCLING COMMITTEE

William Lounsbury	Term Expires March 1991
Christopher Kofer	Term Expires March 1991
Peggy Kofer	Term Expires March 1991
Greg Pitman, Resigned	Term Expires March 1991
Michelle Mayberry	Term Expires March 1991
Linda Robinson, Resigned	Term Expires March 1992
Winifred Young	Term Expires March 1992
Patricia Savage, Resigned	Term Expires March 1992
Thomas Arter, Resigned	Term Expires March 1993
Kathleen Lord	Term Expires March 1993
Shelley Bobowski	Term Expires March 1993

RESCUE SQUAD

Richard Corning, Captain

ROAD AGENT

Gerald LaFreniere

NORTHWOOD HIGHWAY ADVISORY COMMITTEE

Andrew J. Lane, Chairman	Term Expires March 1991
David Foster	Term Expires March 1991
Allan G. Holmes	Term Expires March 1993
Ronald St. Cyr	Term Expires March 1993
Dennis Marquis	Term Expires March 1993

ALTERNATE

Andreas M. Turner	Term Expires March 1991
-------------------	-------------------------

HIGHWAY SAFETY COMMITTEE

True W. Chesley	Paul Colby-Coe-Brown
Robert E. Young	Richard Corning-Rescue Sq.
John J. Jacobsmeyer, Jr.	Gerald LaFreniere-Road Ag.
George F. Jacobs, Police	Diane Foster-School Board
William R. Calef, Fire	

CONSERVATION COMMISSION

Nathalie Wall	Term Expires March 1991
Joann W. Bailey	Term Expires March 1991
Arthur C. Slade III	Term Expires March 1992
Mary Kaufhold	Term Expires March 1992
Kathleen Lord	Term Expires March 1992
Thomas Arter	Term Expires March 1993
Marjorie Butler	Term Expires March 1993

ALTERNATES

Peter Chadwick	Term Expires March 1991
Paul Davis, Resigned	Term Expires March 1992
Winifred Young	Term Expires March 1992
Nancy Voohris	Term Expires March 1991
John Rule	Term Expires March 1991
Jon Escher	Term Expires March 1991
John Kanter	Term Expires March 1991
Lori Sommer	Term Expires March 1991

PARKS AND PLAYGROUNDS

Deborah J. Mann	Term Expires March 1991
Richard F. Clark	Term Expires March 1992
Richard Olney	Term Expires March 1992
Priscilla Merrill	Term Expires March 1993
Michael Barry	Term Expires March 1993

DIRECTOR OF EMERGENCY MANAGEMENT

Harry E. Ring

ASSISTANT DIRECTOR OF EMERGENCY MANAGEMENT

George F. Jacobs

RESULTS OF TOWN ELECTION

March 13, 1990

For Selectmen
 *John J. Jacobsmeyer, Jr. 236
 Philip G. Simonian, Jr. 164
 Arthur S. Slade III 147
 Linda L. Schlieder 87

For Tax Collector
 *Judith W. Gammon 381
 Helen A. Sherman 247

For Town Clerk
 *Arlene W. Johnson 639

For Town Treasurer
 *Joseph A. Knox 523

For Moderator
 *Robert A. Johnson 553

For Supervisor of Checklist
 *Helen B. Johnson 580

For Police Commission
 *Louis G. St. Pierre 201
 Norman D. Dodge, Jr. 150
 Robert T. Madison 117
 Walter J. Jackson 89

For Budget Committee (3 yrs.)
 *Robert E. Bailey 496
 *Allan G. Holmes 438
 *Betsy A. Colburn 428
 *Andreas M. Turner 408

For Budget Committee (1 yr.)
 *Robert Thomas, Jr. 128
 John Straughan 43

For Trustee of Trust Funds
 *Joann W. Bailey 553

For Cemetery Trustee
 *Andreas M. Turner 524

For Library Trustee
 *David F. Saulnier 483

For Recreation Commission (1yr.)
 *Deborah J. Mann 481

For Recreation Commission (3 yrs.)
 *Priscilla Merrill 38
 *Michael Barry 10
 Wade Sauls 7
 Betsy Chadwick 7

Questions:

1. Do you favor adoption of the town manager plan as provided in Chapter 37 of the Revised Statutes Annotated? If passed to be instituted by August 31, 1990. (By Petition)

YES -- 164 NO -- 330

ANNUAL TOWN MEETING

The annual meeting was held at Coe-Brown Northwood Academy on March 17, 1990. Moderator Robert A. Johnson called the meeting to order at 9:14 A.M. and read the opening of the warrant. John Lane moved that we dispense with the reading of the rest of the warrant as it will be read as each article is addressed. Charles Bailey seconded the motion which passed by a unanimous voice vote. The Moderator then announced that because of the large number of yes and no votes coming up, that the procedure for voting would be to have the voters whose names begin with the letters A-K come up on one side of the stage and L-M on the other to try to speed up the voting process. He also reminded the voters to always use the microphone and to try to limit their times of speaking on any issue to one or possibly two times. He then read a request from the Rescue Squad to have the two ambulance articles brought up today because if they are approved, the ambulance is scheduled to be rechassied this coming week. The Moderator rules by unanimous consent to take up Article 18 and 20 at 10:30.

ARTICLE 1: David Foster moved that the Town dissolve the Capital Reserve Fund established at a previous Town Meeting for Re-assessment. The said assessment having been completed eliminates the need for this fund. The balance of this fund would be used to reduce taxes. Clarence Ahlgren seconded. The motion was adopted by unanimous voice vote.

ARTICLE 2: Charles Bailey moved to indefinitely postpone this article. Althea Behm seconded. After a discussion of why the article had been petitioned, there was a vote and the motion to postpone was defeated by a show of hands 43 - Yes and 64- No. Then Russell Eldridge moved the original article, that the Town adopt a Conflict of Interest Ordinance as set forth in the Petition which was included in the Town Report. George Rogers seconded. He feels that there is nothing in the article that will hurt anyone. Mr. Turner feels that the article could become legally very complicated. The motion was adopted by a show of hands 75 - Yes and 42 - No.

ARTICLE 3: Thomas Arter moved that the Town deposit 10% of the revenues collected pursuant to RSA 79-a (The Land Use Change Tax) in the Conservation Fund with RSA 36-A:5 III as authorized by RSA 79 A-25 II. Ken Curley seconded. Mr. Holmes and Douglas Dimes spoke against the article thinking the Town needed all the funds in the Town Treasury. Arthur Slade spoke in favor, citing the danger of losing our open space and access to our lakes. The motion was adopted by a show of hands 78 - Yes and 50 - No.

ARTICLE 4: Thomas Arter moved that the Town require that the Selectmen before disposing of real property, the title of which has been acquired by Tax Collector's deed, first consult with the Conservation Commission; said Commission to recommend whether or not the retention of such real property would be in the best interest of the Town as provided in RSA 80:42-a, subject to

final ratification of the next annual or special Town Meeting. Joann Bailey seconded. Selectman True Chesley said by law there has to be a public auction to dispose of such property and the Town only recovers part of the selling price. The motion was defeated by a voice vote, but a show of hands was requested and the motion was defeated by 40 - Yes and 85 - No. A motion by Allan Holmes that no further action on this article be taken was seconded by Donald Tasker and passed by a voice vote.

ARTICLE 5: Thomas Arter moved that the Town authorize the Northwood Conservation to retain any unexpended portion of its 1989 appropriation (\$493.86), said funds to be placed in the Northwood Conservation Fund in accordance with RSA 36:A-5 or take any other action relative thereto. Joann Bailey seconded. The motion was adopted by a show of hands 90 - Yes and 51 - No.

ARTICLE 18: Richard Corning moved that the Town raise and appropriate the sum of \$10,825. to be added to the Ambulance Capital Reserve Fund previously established and to authorize the use/transfer of the December 31, 1989 fund balance for this purpose. William Calef seconded. The motion was adopted by a voice vote.

ARTICLE 22: Richard Corning moved that the Town raise and appropriate the sum of \$44,438. for the purchase of a new ambulance chassis; to remove the sum of \$40,689. from the Ambulance Capital Reserve Fund, and to raise and appropriate from taxes the sum of \$3,749. for this purpose. William Calef seconded. Mr. Corning then made a clear and concise explanation of why a new chassis was needed and that the ambulance box would be retained. A loaner would be rented while the ambulance was being refitted with its new chassis. The motion was adopted by a voice vote.

ARTICLE 6: William Calef moved that the Town install a dry hydrant on the Winding Hill Road at the end of the Giolito driveway and to raise and appropriate the sum of \$695. for this purpose. Thomas Comita seconded. Mr. Calef said the issue is not whether the hydrant is on a town maintained road but whether protection is needed for the homes and landowners in that area of town. The motion was adopted by a voice vote.

ARTICLE 7: Russell Eldridge moved to indefinitely postpone this article. Phil Simonian seconded the motion. Many spoke for and against the Police Commission, urging both the Commission and the Police Department to resolve their differences. The Selectmen were asked whether they wanted to take control of the Police Department again and they replied that they did not. The motion to indefinitely postpone passed by a ballot vote 126 - Yes and 91 - No.

Before we recessed for a lunch break at 12 o'clock, two local women were recognized for their special efforts to improve society. First Joann Bailey moved that the Town of Northwood recognize the efforts and devotion to a cause of our resident, Ellen Ahlgren. Concerned with the plight of children with AIDS,

she decided to improve their lot by providing each child diagnosed as having the dread virus with a quilt, considered by most to be a source of pleasure and comfort. At that time, she was told there were 3000 children with Aids in the U. S. Since that Spring in 1988, that goal has been reached. Ellen's efforts have grown to include helpers all over this country, many in our own Town. Ellen, it gives me great pleasure to follow in the footsteps of Gov. Gregg, Newsweek, Good Morning America and N. H. Journal in recognizing you as an outstanding citizen of our Town.

Next, the Town Clerk read this citation for Grace Mattern, who with her co-director of the N. H. Coalition Against Domestic and Sexual Violence, received the 11th annual Susan B. Anthony award on March 3, 1990. Grace was honored for her ten year commitment to ending violence against women. She was cited for her leadership, hard work, support, and creative vision in transforming the Coalition from a loose association of local programs to a cohesive force for change on behalf of N.H. women. Northwood is proud of her achievements and would like to add the Town's congratulations to those she has already received.

The meeting reconvened at 1:10 P.M.

ARTICLE 8: Robert Young moved that the Town authorize the Board of Selectmen to establish or amend fees, as provided in RSA 41:9-a. Such a vote shall continue in effect until rescinded. John Lane seconded. Mr. Chesley read the law as requested. Motion passed by a unanimous voice vote.

ARTICLE 9: Robert Young moved that we adopt the provisions of RSA 72:28, V and VI for an optional veterans' exemption and an expanded qualifying war service for veterans seeking the exemption. The optional veterans' exemption is \$100., rather than \$50. Robert Thomas, Jr. seconded. Mr. Turner felt that the cost of living increase justified the increase in the exemption. The motion was adopted by a ballot vote 99 - Yes and 42 - No.

Jean Lane suggests that we decide how long we will stay today. Al Villamil moves that we stay until 4 o'clock. Mr. Boyd seconds. Phil Simonian amends that to 5:00 P.M. Jean Lane seconds. The vote was manifested in the affirmative. The main motion passed by a voice vote.

Selectman True Chesley was recognized to speak. He read a proclamation in tribute to Helen A. Sherman for her service to our Town as Tax Collector for thirty-five years. He showed a lovely basket of flowers to be presented to her, and the audience rose spontaneously to give her a rising vote of thanks. A copy of the proclamation follows these minutes.

ARTICLE 10: Robert Young moved that we adopt the provisions of RSA 72:35, IV for an optional property tax exemption on residential property for a service-connected total disability. The optional disability exemption is \$1,400., rather than \$700. Russell Eldridge seconded. The motion was adopted by a ballot vote 110 - Yes and 30 - No.

ARTICLE 11: True Chesley moved that we adopt optional elderly exemptions from property tax. The optional exemption, based on assessed value, for qualified taxpayers shall be as follows:

for a person 65 years of age and up to 75 years	\$35,000.
for a person 75 years of age up to 80 years	50,000.
for a person 80 years of age or over	65,000.

To qualify, the person must have been a N. H. resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000 or, if married, a combined net income of less than \$12,000; and own net assets of not over \$30,000, excluding the value of the person's residence. Joann Bailey seconded. The motion was adopted by a ballot vote. 107 - Yes and 22 - No.

ARTICLE 12: Joann Bailey moved that we adopt the provisions of RSA 31:95-c to restrict revenues from ambulance billings to expenditures for the purpose of ambulance replacement. Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Ambulance Replacement Fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue. Russell Eldridge seconded. The motion was adopted by a ballot vote. 106 - Yes and 17 - No.

ARTICLE 13: Robert Young moved we adopt the provisions of RSA 31:95- to restrict revenues from Lagoon fees to expenditures for the purpose of maintaining the sewage lagoons. Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Lagoon Fee Fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of revenue. Russell Eldridge seconded. The motion was adopted by a ballot vote. 90 - Yes and 22 - No.

ARTICLE 14: Robert Young moved that the Town establish, as a permanent Town Committee, the present appointed Northwood Recycling Committee. Russell Eldridge seconded. The motion was adopted by a unanimous voice vote.

ARTICLE 15: Robert Young moved to indefinitely postpone this article. Bruce Farr seconded. The Department of Revenue said it is illegal. The motion to postpone was passed by a voice vote.

ARTICLE 16: Robert Young moved that the Town remove the designation of Selectmen as agents on the Fire Truck Capital Reserve Fund. Andreas Turner seconded. This is being done to correct the wording taken last year and promised to be corrected at this year's meeting. The motion was adopted by a voice vote.

ARTICLE 17: Robert Young moved that the Town remove the designation of Selectmen as agents on the Town Hall Expansion Capital Reserve Fund. Russell Eldridge seconded. The motion was adopted by a voice vote.

Before the next article, Alan Thomson was given permission to address the audience. He spoke in general terms of the financial health of our Town. He called attention to the unprecedented amount of \$50,000. needed this year for interest on tax anticipation notes. He called attention to the large amount of unredeemed taxes. Because many of us cannot pay our taxes on time, he suggests that if there is something we can do without for a year or two, let's vote it down.

ARTICLE 19: Robert Madison moved that the Town raise and appropriate the sum of \$10,000. to be added to the Highway Safety Capital Reserve Fund previously established. Jean Lane seconded. Allan Holmes moved that we table this article until after we take up Article 24. Phil Simonian seconded. Motion was passed by voice vote.

ARTICLE 24: John Jacobsmeyer moved that the Town raise and appropriate the sum of \$16,600. for the purchase of a new police cruiser, and to remove the sum of \$12,000. from the Highway Safety Capital Reserve Fund, and to raise and appropriate the sum of \$4,600. from taxes for that purpose. Bruce Farr seconded. Allan Holmes amends the article to say that if we do buy the police cruiser, we dispose of the old vehicle within 30 days. Russell Eldridge seconded. There was a great deal of discussion about keeping the old Bronco, about the length of time we keep the cruisers, about the cost saving of keeping the vehicles after they need so many repairs and about the feasibility of keeping so many vehicles. The amendment was adopted by a voice vote. Then the main motion was adopted by a show of hands 5 - Yes and 30 - No.

ARTICLE 19: Allan Holmes moved to take Article 19 from the table. This was done by a voice vote. Then he moved to indefinitely postpone this article. Robert Tomasello seconded. Motion to postpone was adopted by a voice vote.

ARTICLE 20: Robert Thomas, Jr. moved to indefinitely postpone this article. Marcia Tasker seconded. Motion to postpone was adopted by a unanimous voice vote.

ARTICLE 21: Bruce Farr moved to indefinitely postpone any action on this article. Marcia Tasker seconded. Motion to postpone was adopted by a unanimous voice vote.

ARTICLE 23: William Calef moved that the Town raise and appropriate the sum of \$20,000. to be added to the Fire Truck Capital Reserve Fund previously established. Charles Bailey seconded. He explained that they were hoping to put away enough each year to purchase another new truck by 1993. Mr. Farr believes it doesn't make sense to have a Rainy Day Fund when we have so many unpaid taxes this year. Mr. Turner said we need a sound approach to our fixed assets that depreciate. Robert Thomas, Jr. amends the article to read \$10,000. instead of the \$20,000. Marcia Tasker seconded.

Amendment passed by a show of hands but was so close a request for a ballot vote was made. Amendment to reduce the money amount was passed by the ballot vote 62 - Yes and 56 - No. Now the main motion was adopted by a show of hands. 80 - Yes and 21 - No.

Perry Richardson moved that we recess this meeting to 9:00 A.M. March 24, 1990. Genevieve Rogers seconded. Motion was adopted by a voice vote.

The meeting was called to order at 9:00 A.M. March 24, 1990 at Coe-Brown Northwood Academy by Moderator Robert A. Johnson.

ARTICLE 25: Gerald LaFreniere moved that the Town raise and appropriate the sum of \$27,000. for the purchase of used bucket/loader/backhoe to be used at the disposal area, for summer maintenance and winter maintenance. Althea Behm seconded. There was much discussion of the savings the purchase would actually make. Mr. LaFreniere feels we could save \$50,000. by the second year. Mr. Simonian feels the money could be better spent on a new truck. Mr. Richardson says past experience shows that having our own equipment has been a costly procedure. Mr. Holmes feels that with so many backhoe operators in our town, we should let them do the work and have the worry of maintaining the equipment. The motion was defeated by a voice vote.

ARTICLE 26: Gerald LaFreniere moved this article be indefinitely postponed. Perry Richardson seconded. Motion to postpone was adopted by a voice vote.

ARTICLE 27: True Chesley moved that the Town raise and appropriate the sum of \$5,025. to purchase computer equipment, typewriter and office chairs. Robert Young seconded. Leasing would be more expensive it was explained. The Selectmen said they were looking for second hand equipment possibly from Pease. The motion was adopted by a show of hands 51 - Yes and 38 - No. The Moderator suggested there may be some State equipment available.

ARTICLE 28: True Chesley moved that the Town raise and appropriate the sum of \$8,535. for three copy machines: \$6,235. to replace the 5 year old machine in the Selectmen's office, \$1,150. to purchase a machine for the Emergency Management Departments, one-half the cost of the third machine to be reimbursed through Emergency Managment funds. Harry Ring seconded. Allan Holmes said the Budget Committee was split evenly on this item and felt we should vote no. Mr. Simonian asked if there had been a price found for leasing a new machine for two years and thinks this would be cheaper. The Police Chief said it is a major inconvenience to have to use the copier upstairs for all their work. Mr. Tomasello amended the article to read that the Selectmen shall make every effort to look into leasing or a leased purchase. Genevieve Rogers seconded. Amendment passed by a show of hands 63 - Yes and 24 - No. Alan Thomson reminded us that we are still purchasing three copiers. The main motion was defeated by a ballot vote 44 - Yes and 73 - No.

ARTICLE 29: Allan Holmes moved to indefinitely postpone this article

Warren Bryant seconded. Mr. Lounsbury suggested perhaps there could be another terminal for them. The motion to postpone was adopted by a voice vote.

ARTICLE 30: Richard Corning moved that the Town raise and appropriate the sum of \$7,600. to purchase a defibrillator and provide the necessary associated training for the Rescue Squad. Alan Thomson seconded. Mr. Corning explained the need and use for this machine. Ten people will be trained with \$500. of this amount. The motion was adopted by a voice vote.

ARTICLE 31: True Chesley moved that the Town raise and appropriate the sum of \$16,350. to correct the erosion of Gulf Road at the head of Pleasant Lake, and to make associated improvements to Gulf Road in the same location. Fred Jacobs seconded. Mr. Chesley explained that the flowage is in Deerfield and we have no control over that so ice builds up along the shore in the winter and causes erosion of the road. It is planned to widen the road two feet. Mr. Simonian asked if the work has been put out to bid. The reply is not yet. Deerfield showed no interest in repairing their end as they have only three cottages there. Northwood has requested an easement for the 300 feet of the Deerfield end of the road project to protect our improvements on the Northwood road. The Conservation Commission and the Pleasant Lake Association are concerned that trees be planted again where some will have to be removed. The motion was adopted by a voice vote.

ARTICLE 32: True Chesley moved that the Town raise and appropriate the sum of \$8,500. for the purchase of the fire alarm systems for the Chesley Library, Bryant Library, Narrows Fire Station, and Community Hall, and to instruct the Board of Selectmen to solicit bids for same. Robert Tomasello seconded. Mr. Chesley explained that five bids were obtained. Mr. Holmes and Gloria Bateman spoke against the purchase at this time. Mr. Simonian felt it is better to have them and not need them than to need them and not have them. The motion was defeated by a show of hands 50 - Yes and 54 - No. A ballot vote was requested and defeated Yes - 49 and No - 69.

After a discussion of various moves to break for lunch, Allan Holmes moved that we break for lunch and return in forty-five minutes. Al Villamil seconded. Motion passed by voice vote.

The meeting was re-opened at 12:45 P.M. Michael George announced tryouts for all boys and girls, ages 8 to 12, for baseball will be held next Saturday at 10:00 A.M. at the Elementary School Field.

ARTICLE 33: True W. Chesley moved that we indefinitely postpone action on this article. Allan Holmes seconded. Motion to postpone passed by a unanimous voice vote.

ARTICLE 34: Alan Thomson moved that we dispense with reading all the detailed itemization as it is printed in the town report. Stephanie Buzzell seconded. Motion passed by a voice vote.

True Chesley moved that the Town raise and appropriate the sum of \$1,195,197. for general town operations as follows:

Town Officers' salaries	44,462.
Town Officers' expenses	102,598.
Election and Registration	3,745.
Cemeteries	1,150.
General Government Buildings	34,075.
Reappraisal of Property	10,000.
Planning Board & Board of Adjustment	14,980.
Legal Expenses	22,500.
Strafford Regional Planning Comm.	2,033.
Police Department	146,652.
Fire Department	106,202.
Emergency Management	2,750.
Building Inspection	21,953.
Police Commission	1,900.
Summer Maintenance - Highways	53,501.
Winter Maintenance - Highways	88,600.
New Construction - Highways	47,375.
General Expenses - Highways	29,871.
Street Lighting	2,000.
Waste Disposal - Local	41,055.
Waste Disposal - Lamprey	109,185.
Health Officer	1,250.
Rescue Squad	19,950.
Animal Control	1,842.
Vital Statistics	100.
General Assistance	45,925.
Health Centers	22,719.
Library	33,036.
Parks and Recreation	20,410.
Memorial Day	500.
Conservation Commission	5,375.
Interest-Tax Anticipation Notes	50,000.
FICA, Retirement	32,773.
General Insurance	34,000.
Unemployment Compensation	1,488.
Worker's Compensation Insurance	20,400.
Health & Dental Insurance	18,842.

Robert Madison seconded the motion. Elizabeth Stimmell amended the article to have the Library line increased by \$4,000. making it \$37,036. George Rogers seconded. The money would be used to make improvements needed for fire codes. Over 700 library cards have been issued. The motion to amend was defeated by a show of hands 41 - Yes and 54 - No.

Allan Holmes asked if tipping fees were reduced this year but there was no information available. Mr. Simonian asked where Highway new construction and general expenses were going to be used this year. Road Agent, Gerald LaFreniere, said on Old Turnpike Road to replace an old culvert and for graveling. Robert Johnson II asked why we post dirt roads. Mr. LaFreniere agreed that it is a waste of time as the signs are stolen or remarked. Mr. Johnson then moved to remove \$2,000. from the Highway line to omit doing these signs. Mr. Tomasello seconded. Chief Jacobs said if there is no sign posted, he cannot enforce

any speeds under 45 m.p.h. Jeanne Johnson wanted to make the amount \$2,500. instead of \$2,000. to be deleted. Mr. Johnson agreed to change his amendment to the \$2,500. figure. Mary Kaufhold, a resident of Ridge Road, said the signs are needed to slow down the traffic. Mr. Bryant of the Police Commission said the signs are needed to protect the people. Mr. Farr noted with delight that finally the Police and the Police Commission have agreed on something. The amendment failed on a voice vote.

James Boyd amended the highway lines by reducing summer maintenance by \$5,650., winter maintenance by \$2,900., new construction by \$17,550., and general highway expenses by \$1,650. for a total of \$27,750. Mr. Bryant seconded. The largest change would be buying the culvert this year and doing the gravel next year. Mr. Holmes thought the culvert should not be bought and stored. John Lane reminded us that there are times during the mud season when the residents of Old Turnpike Road have no way out at all. This amendment was defeated by a voice vote.

Next, Allan Holmes amended the highway lines be reduced by \$10,200. and authorize the Selectmen to make the reduction among the four highway categories. Phil Simonian seconded. This amendment passed by a show of hands 64 - Yes and 38 - No.

Next Laura Josiah moved that the legal fee line be reduced to \$18,500. Richard Belmonte seconded. This amendment passed by a voice vote.

The main motion now reads \$1,180,997. Jeanne Johnson moved that we amend the total budget be reduced by 5% on the bottom line. Robert Magoon seconded. This would reduce the budget figure by \$59,049.85 making the new figure \$1,121,947.15. Mr. Jacobsmeyer said payroll and welfare costs are committed, interest has to be paid, etc. so the Selectmen need flexibility where to make these cuts. This amendment passed by a ballot vote 68 - Yes and 44 - No. Then the main motion of \$1,121,947.15 passed by a voice vote.

ARTICLE 35: Mr. Chesley moved the article as read and Robert Madison seconded. Mr. Simonian explained the pie-shaped piece of land and that it was valued at \$16,500. He explained that he agreed to pay 1/10 of that each year plus what the taxes would have been. So Mr. Chesley withdrew his original motion and made this his motion: that the Town lease to Philip Simonian Jr. doing business as Ridge Motors for a period of ten years, a portion of the Annie Giles Lot located on Route 4, Northwood Center which portion contains 7405 square feet, 500 feet of which is paved and 6905 feet which is in natural grassland as shown on the plan of the land by David Sidmore, Surveyor, and to establish the terms to be \$1,650. per year and whatever the amount of taxes would be for that current year. Mr. Madison seconded. Mary Kaufhold of the Conservation Commission felt that since this paving was done without permission, it might set a precedent for others in the future. Bruce Farr amended the article to read that no further improvement be made on this land. Mr. Chesley accepted this amendment to be incorporated into the original motion. The motion passed by a unanimous voice vote.

ARTICLE 36: Mr. Chesley moved that the Town accept as a Class 5 Highway that section of the Bennett Road, now a Class 6 Highway, running from the intersection of Ridge Road to the Northerly intersection of Gaviat Road. This section of the Bennett Road having a right-of-way of 50 feet with a hot top surface of 22 feet and being 555 feet in length. Fred Jacobs seconded. Motion was adopted by a voice vote.

ARTICLE 37: True Chesley moved that the Town authorize the Selectmen to borrow money in anticipation of taxes. George Rogers seconded. The motion was adopted by a voice vote.

ARTICLE 38: Mr. Chesley moved that the Town authorize the Board of Selectmen to apply for, receive and expend Federal and State Grants which may become available during the course of the year, in accordance with RSA 31:95-b and also to accept and expend money from any other governmental unit or private sources to be used for purposes for which the Town may legally appropriate money. Gerald LaFreniere seconded. Motion was adopted by a unanimous voice vote.

ARTICLE 39: True Chesley moved that the Town authorize the Selectmen to convey property acquired by the Town by Tax Collector's Deed by public auction, or by advertised sealed bid, or in such other manner as determined by the Selectmen as justice may require. George Rogers seconded. Motion was adopted by a unanimous voice vote.

ARTICLE 40: True Chesley moved that the Town approve the cost of perpetual care for all grave sites in all cemeteries in Northwood at \$50.00 per grave site. Stephanie Buzzell seconded. Allan Holmes asked if this applied to old lots. The reply was only to new lots. The motion was adopted by a voice vote.

ARTICLE 41: True Chesley moved that the Town transfer by warranty deed for the sum of \$100.00 a tract of land in Nottingham, 100' X 100' X 100' to Kenneth and Donna M. Cooper as joint tenants. This lot was originally deeded by John Cooper in the early 1900's to the Town of Northwood for a gravel pit. Siad tract being completely surrounded by other land of said Kenneth and Donna M. Cooper. Robert Madison seconded. Mr. Chesley said it is a piece of land with no other abutters and could never be used by our Town. The motion was adopted by a voice vote.

ARTICLE 42: Mr. Holmes suggested that a list of the unpaid taxes be published at least twice a year. Mr. Villamil noted that some pay only when they can get the money. Moderator Robert Johnson reminded us that only 100 or so of us are taxing the possible 1720 that are on our checklist. Robert Madison moved that we adjourn. Robert Tomasello seconded. The meeting was adjourned at 4:15 by unanimous voice vote.

Respectfully,

Arlene W. Johnson, Town Clerk

Addenda to ARTICLE 35: The details of the amendment were: The terms of the lease will be one-tenth of the assessed valuation of 15,500 -- 1,650 plus a sum equal to the tax rate at the current year's rate times the 16,500 valuation. All payments to the Town shall be as of December 01 of the current year, and that no additional improvements shall be made to the area and that all waste, including possible hazardous waste, will be the responsibility of Mr. Simonian.

PROCLAMATION OF APPRECIATION

WHEREAS Helen A. Sherman was elected Tax Collector of the Town of Northwood in March of 1955, and

WHEREAS she served in that office continuously for a total of 35 years, and

WHEREAS Helen A. Sherman carried out the duties of the Office of Tax Collector in compliance with the laws of the State of New Hampshire, and

WHEREAS she deserves to be recognized for her 35 years of service,

WE, the Selectmen of the Town of Northwood do hereby express to Helen A. Sherman, on behalf of the Townspeople of Northwood, their appreciation for her devotion to Northwood in serving as Tax Collector from March of 1955 to March of 1990.

True W. Chesley

Selectmen

Robert E. Young

of

John J. Jacobsmeyer, Jr.

Northwood, N.H.

THE STATE OF NEW HAMPSHIRE

The Polls will be open from 10:00 A.M. to 7:00 P.M.

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Town Hall in said Northwood on Tuesday, the 12th day of March, next, at ten of the clock in the forenoon, to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.

2. To see what action the Town will take with respect to the Zoning Ordinances prepared by the Town Planning Board by voting by ballot upon the following question:

Are you in favor of the adoption of the following Articles, as posted on January 24, 1991?

- Article 1 - Enactment
- Article 2 - Administration and Enforcement
- Article 3 - Zones and Permitted Uses
- Article 4 - Conservation Districts
- Article 5 - Land Regulations
- Article 6 - Controls for Structures
- Article 7 - Sanitary Protection
- Article 8 - Condominiums
- Article 10 - Home Occupation
- Article 11 - Camping and RV Occupancy
- Article 12 - Gravel Pits
- Article 13 - Hazardous Materials
- Article 14 - Miscellaneous
- Article 25 - Definitions

3. To see what action the Town will take with respect to the Zoning Ordinance prepared by the Town Planning Board by voting by ballot upon the following question:

Are you in favor of the following Article, as posted on January 24, 1991?

Article 9 - Signs

4. To see what action the Town will take with respect to the Petitioned Amendment on Signs, proposed by the Northwood Business Association in December 1990:

Are you in favor of adoption of this amendment?
(Not recommended by the Town Planning Board)

5. Are you in favor of increasing the board of selectmen to five members? (By Petition)

Given under our hands and seal this 18th day of February in the year of our Lord nineteen hundred and ninety-one.

True W. Chesley	Selectmen
Robert E. Young	of
John H. Jacobsmeyer, Jr.	Northwood, N. H.

A True Copy of Warrant: Attest

True W. Chesley	Selectmen
Robert E. Young	of
John H. Jacobsmeyer, Jr.	Northwood, N. H.

Absentee Ballots will be opened at 2:00 P.M.

TOWN WARRANT

To the Inhabitants of the Town of Northwood in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Coe-Brown Northwood Academy in said Northwood on the 16th day of March next at nine of the clock in the forenoon to act upon the following subjects:

1. To see if the Town will vote to authorize the Northwood Conservation Commission to retain any unexpended portion (\$678.42) of its 1990 appropriation, said funds to be placed in the Northwood Conservation Fund in accordance with RSA 36:A-5 or take any other action relative thereto. (By Petition)
2. To see if the Town will vote to appropriate the sum of \$7,913.81 from the special Ambulance Replacement Fund, established under RSA 31:95-c at the 1990 Annual Town Meeting, and to place the sum of \$7,913.81 in the Ambulance Capital Reserve Fund held by the Trustees of Trust Funds.
3. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept and expend, without further action by town meeting, money from the state, federal or other governmental unit or a private source which becomes available during the fiscal year, in accordance with RSA 31:95-b.
4. To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.
5. To see if the Town will vote to authorize the Board of Selectmen to accept the dedication of any street shown on a subdivision plat approved by the planning board, provided that such street has been constructed to applicable town specifications as determined by the Board of Selectmen or their agent.
6. To see if the Town will vote to authorize the Board of Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.
7. To see if the Town will vote to authorize the Selectmen to borrow money in anticipation of taxes.
8. To see if the Town will vote to accept, pursuant to N. H. RSA 31:19, a gift in the amount of approximately \$100,000.00 for the purposes of planning, constructing, maintaining and repairing a new wing to be known as the Theadora Kalem Grano Memorial Wing to the Chesley Memorial Library, to be held in trust and managed and expended in accordance with the terms of, and by the Trustees designated in, the "Declaration of Theadora Kalem Grano Memorial Trust, an Irrevocable Charitable Trust."

9. Shall we adopt the provisions of RSA 31:95-c to restrict revenues from hazardous materials accidents to expenditures for the purpose of establishing a special hazardous materials account for the purpose of equipping, maintaining, and training a hazardous materials response unit? Such revenues and expenditures shall be accounted for in a special revenue fund to be known as the Hazardous Materials Account fund, separate from the general fund. Any surplus in said fund shall not be deemed part of the general fund accumulated surplus and shall be expended only after a vote by the legislative body to appropriate a specific amount from said fund for a specific purpose related to the purpose of the fund or source of the revenue. (Ballot vote required)

10. To see if the voters of Northwood will choose to elect their Planning Board in accordance with the provisions of New Hampshire Revised Statutes Annotated 673:2, II, (b) so that the citizens of Northwood will have direct representation on the Planning Board. If the voters choose to have an elected Planning Board, the Board of Selectmen shall call a special election in or within thirty (30) days thereafter for the election of six (6) members of the Northwood Planning Board until the next Town Meeting in accordance with the provisions of N. H. RSA 669:17. (The seventh will be one Selectman, chosen by the Board of Selectmen). (By Petition)

11. To see if the Town of Northwood will vote to repeal its vote of March 1974, which authorized the Selectmen to appoint a highway agent and to return to the method of electing a highway agent, effective forthwith and until changed by vote of an annual or special town meeting. This action is to be taken in accordance with RSA 231:62. (By Petition)

12. To see if the Town will vote to approve the cost of perpetual care for all grave sites, both existing and new, in the large cemeteries in Northwood, namely, Fairview (old and new), Canterbury Road, Harvey Lake, Ridge, East Northwood and Pine Grove, at \$50.00 per grave site, and to require that perpetual care be placed on all grave sites within each lot before any further interments are made. And further, if a grave site(s) is purchased or acquired in the above named cemeteries from either the Town or a private party, the sale constitutes a new purchase of a grave site(s) requiring the current cost for site and the perpetual care.

13. To see if the Town will vote to raise and appropriate the sum of \$5,600. for the purpose of purchasing a computer system and related software, etc. for the Town Clerk. (Not recommended by the Budget Committee)

14. To see if the Town will vote to raise and appropriate the som of \$18,000. for the purchase of Jaws of Life for the Fire Department. (Not recommended by the Budget Committee)

15. To see if the Town will vote to install and maintain a street light at the junction of Jenness Pond Road and Klaubert Drive (which leads to Klaubert Lane), the estimated 1991 installation cost and maintenance cost of which is \$87.00. (By Petition) (Not recommended by the Budget Committee)

16. To see if the Town will vote to raise and appropriate the sum of \$5,000. to be placed in the Highway Equipment Capital Reserve Fund. (Not recommended by the Budget Committee)

17. To see what action the Town will take relative to the compensation of the selectmen. (By Petition)

18. To raise such sums of money as may be necessary to defray the Town charges for the 1991 fiscal year and make appropriations for the same.

19. To see if the Town will vote to endorse the following resolution:

"The Town of Northwood resolves to oppose administrative rulings of departments, boards and agencies of the State of New Hampshire which directly and/or indirectly impose costs upon the municipalities of the State. The Town requests its Legislator and Senator sponsor legislation which will stop State imposed administrative mandates imposing burdens upon municipalities similar to recently enacted restrictions upon Legislative mandates."

20. To transact any other business that may legally come before this meeting.

Given under our hands and seal this 18th day of February in the year of our Lord nineteen hundred and ninety-one.

True W. Chesley

Selectmen

Robert E. Young

of

John H. Jacobsmeyer, Jr. Northwood, N. H.

A True Copy of Warrant: Attest

True W. Chesley

Selectmen

Robert E. Young

of

John H. Jacobsmeyer, Jr.

Northwood, N. H.

BUDGET OF THE TOWN OF NORTHWOOD

Appropriations and Estimates of Revenue for the Ensuing Year
January 1, 1991 to December 31, 1991

APPROPRIATIONS

	Appropriations 1990	Expended 1990	Selectmen's Budget 1991	Budget Committee Recommended 1991	Not Recommended
*Town Officers' Salaries:					
Selectmen	\$ 14,010.	\$ 12,640.	\$ 13,886.	\$ 6,500.	
Town Clerk	7,850.	7,850.	7,850.	7,850.	
Deputy Town Clerk	1,200.	818.	1,200.	1,200.	
Tax Collector	12,237.	12,237.	14,000.	12,237.	
Deputy Tax Collector	2,400.	1,672.	637.	1,600.	
Treasurer	2,612.	2,612.	2,612.	2,612.	
Deputy Treasurer	100.	40.	75.	75.	
Trustees of Trust Funds	500.	500.	500.	500.	
Trustees Secretary	50.	20.	50.	50.	
Totals	\$ 40,959.	\$ 38,389.	\$ 40,810.	\$ 32,624.	\$ 8,186.

*Town Officers' Expenses:

Administrative Assistant	\$ 25,122.	\$ 25,122.	\$ 27,025.	\$ 25,122.	
Bookkeeper	17,999.	17,998.	18,915.	17,999.	
Part-time Staff	19,692.	15,291.	15,869.	16,011.	
Town Clerk's Supplies	450.	129.	500.	500.	
Tax Collector's Supplies	900.	947.	2,090.	2,090.	
Treasurer's Supplies	70.	11.	100.	100.	
Trustees of Trust Funds Sup.	50.	27.	50.	50.	
Office Staff Supplies	3,500.	4,099.	3,500.	3,500.	
Trustees Auditors Services	150.	95.	150.	150.	
Staff Auditors Services	6,850.	7,669.	6,000.	6,000.	
Registry of Deeds - Cur. Use.	300.	853.	1.	1.	
Tax. Col. Liens & Releases	0	0	830.	830.	
Registry of Deeds - Staff	400.	583.	400.	400.	
Contracted Services - Trustees	200.	193.	250.	250.	
Contracted Services - Staff	3,472.	1,178.	4,942.	4,942.	
Contracted Services - Tax Maps	0	0	7,000.	3,500.	

Postage - Tax Collector	\$	1,600.	\$	2,747.	\$	800.	\$	1,050.
Postage - Staff		1,200.		1,386.		1,500.		1,500.
Travel - Selectmen		600.		540.		600.		600.
Travel - Town Clerk		275.		209.		275.		275.
Travel - Tax Collector		325.		290.		325.		300.
Travel - Treasurer		100.		101.		120.		120.
Travel - Staff		400.		332.		400.		400.
Staff Notices/Printing		4,000.		3,253.		4,500.		4,500.
Dues		1,676.		1,723.		1,600.		1,600.
Training & Conf. - Staff & Sel.		500.		275.		500.		400.
Training & Conf. - Town Clerk		300.		175.		300.		300.
Training & Conf. - Tax Collector		550.		825.		825.		825.
Training & Conf. - Treasurer		100.		80.		100.		100.
Equipment Maintenance - Staff		6,832.		6,499.		5,554.		5,554.
Miscellaneous Office Expenses		500.		375.		500.		375.
Totals		<u>\$ 98,113.</u>		<u>\$ 93,005.</u>		<u>\$ 105,521.</u>		<u>\$ 99,344.</u>

\$ 6,177.

*Budget Committee:

Secretary	\$	1,675.	\$	840.	\$	1,085.	\$	1,085.
Supplies		112.		30.		56.		56.
Postage		45.		0		30.		30.
Notices/Printing		68.		36.		68.		68.
Training & Conferences		27.		0		1.		1.
Totals		<u>\$ 1,927.</u>		<u>\$ 906.</u>		<u>\$ 1,240.</u>		<u>\$ 1,240.</u>

*Election & Registration:

Moderator	\$	300.	\$	291.	\$	116.	\$	116.
Supervisors		1,200.		1,211.		550.		550.
Clerks & Counters		1,160.		771.		300.		300.
Supervisors' Supplies		20.		27.		10.		10.
Postage		0		0		0.		0.
Notices/Printing		45.		42.		90.		90.
Ballots		1,000.		895.		1,800.		1,800.
Totals		<u>\$ 3,745.</u>		<u>\$ 3,237.</u>		<u>\$ 2,866.</u>		<u>\$ 2,866.</u>

*Cemeteries:

Supplies	\$	35.	\$	10.	\$	35.	\$	35.
Maintenance - Abandoned		1.		0		1.		1.
Maintenance - Pine Grove		500.		420.		600.		600.
Improvements - Pine Grove		500.		168.		400.		400.
Totals		<u>\$ 1,036.</u>		<u>\$ 598.</u>		<u>\$ 1,036.</u>		<u>\$ 1,036.</u>

*General Government Buildings:

Janitor	\$ 5,550.	\$ 5,407.	\$ 4,550.	\$ 4,550.
Cleaning Supplies	1,000.	482.	600.	600.
Fuel & Maintenance	3,200.	3,740.	4,500.	4,500.
Lighting Supplies	600.	365.	500.	500.
Telephone	5,500.	4,708.	5,000.	5,000.
Electricity	3,300.	3,003.	3,000.	3,000.
Building Repairs	9,200.	4,731.	3,800.	320.
Septic System	Ø	0.	17,000.	16,000.
Grounds Care	Inc. in Janitor		1,400.	1,400.
Bicentennial Fund	325.	306.	325.	325.
Contracted Services	920.	917.	965.	965.
Totals	\$ 29,595.	\$ 23,659.	\$ 41,640.	\$ 37,160.
	\$ 10,000.	\$ 10,000.	\$ 12,000.	\$ 10,000.
*Reappraisal - Local:				\$ 4,480.
				\$ 2,000.

*Planning Board:

Secretary	\$ 6,507.	\$ 6,263.	\$ 6,738.	\$ 6,507.
Supplies	600.	266.	600.	600.
Legal	1,662.	3,093.	1,662.	1,662.
Postage	625.	579.	625.	625.
Travel	50.	12.	275.	275.
Notices/Printing	1,400.	1,318.	1,400.	1,400.
Training & Conference	500.	18.	500.	100.
Totals	\$ 11,344.	\$ 11,549.	\$ 11,800.	\$ 11,169.
				\$ 631.

*Board of Adjustment:

Secretary	\$ 648.	\$ 755.	\$ 700.	\$ 648.
Supplies	25.	57.	50.	50.
Legal	1,880.	1,705.	1,700.	1,700.
Postage	100.	26.	100.	100.
Notices/Printing	100.	164.	100.	100.
Training & Conference	100.	Ø	100.	50.
Totals	\$ 2,853.	\$ 2,707.	\$ 2,750.	\$ 2,648.
				\$ 102.

*Legal Expense & Damages:

Legal Services	\$ 13,500.	\$ 21,529.	\$ 19,500.	\$ 19,500.
Damages & Judgements	5,000.	Ø	3,000.	3,000.
Totals	\$ 18,500.	\$ 21,529.	\$ 22,500.	\$ 22,500.

*Regional Associations:					
Strafford Regional Planning					
	\$	2,033.	\$	2,033.	\$ 2,072.
*Police Department:					
Full-time Chief	\$	29,100.	\$	30,190.	\$ 29,087.
Full-time Officers		47,050.		46,766.	47,050.
Officers' Overtime		1,697.		2,061.	2,739.
Part-time Officers		22,620.		22,822.	28,824.
Full-time Secretary		12,709.		12,687.	12,709.
School Crossing Guards		6,034.		6,666.	2,880.
Special Duty		2,970.		10,348.	0.
Police Prosecutor		1,200.		740.	1.
Office Supplies		1,000.		949.	1,000.
Photo Expense		250.		426.	350.
Gasoline		5,000.		3,763.	5,875.
Uniform Items		2,000.		2,553.	2,200.
Small Equipment Items		300.		294.	300.
Legal		1.		0	1.
Service Agreements		80.		60.	200.
Telephone		4,900.		4,941.	5,000.
Postage		340.		240.	340.
Travel & Training		1,821.		1,237.	1,821.
Equipment Maintenance		800.		725.	1,000.
Vehicle Maintenance		4,000.		3,580.	8,000.
Misc. Office Expense		450.		318.	450.
Totals	\$	144,322.	\$	151,366.	\$ 149,827.
					\$ 3,153.
*Police Commission:					
Secretary	\$	650.	\$	785.	\$ 650.
Supplies		150.		70.	100.
Legal		900.		3,115.	8,000.
Travel		75.		0	0
Totals	\$	1,775.	\$	3,970.	\$ 8,750.
					\$ 225.
*Fire Department:					
Full-time Firefighter/EMT	\$	42,292.	\$	42,292.	\$ 43,792.
Firefighter/EMT Overtime		2,484.		2,492.	2,484.
Special Duty		200.		199.	200.
Code Enf. Secretary		1,222.		1,209.	1,222.

Office Supplies	\$ 500.	\$ 496.	\$ 600.	\$ 500.
Fuel and Maintenance	2,300.	1,807.	3,800.	3,000.
Gasoline	1,100.	948.	1,400.	1,400.
Uniforms	1,000.	1,000.	1,600.	1,600.
Misc. Small Items	300.	147.	400.	250.
Building Maintenance Supplies	225.	141.	225.	175.
Tools & Equipment	7,900.	7,776.	7,600.	7,600.
Fire Fighting Service	1,000.	841.	1,000.	1,000.
Telephone	900.	862.	1,100.	1,100.
Postage	200.	170.	200.	200.
Travel Expense	8,375.	8,239.	9,800.	9,800.
Electricity	1,800.	1,717.	2,100.	2,100.
Building Maintenance	2,000.	1,982.	1,600.	1,600.
Equipment Maintenance	2,300.	1,883.	2,300.	2,300.
Vehicle Maintenance	12,300.	12,369.	6,300.	6,300.
Dues	350.	323.	400.	400.
Fire Prevention	850.	824.	850.	850.
Training & Conference	500.	438.	1,000.	1,000.
Dispatch Service	10,903.	10,817.	12,562.	12,562.
State Grant-Computer	1.	0	1.	1.
Hazardous Materials	0	0	500.	500.
Totals	\$101,002.	\$ 98,972.	\$ 103,518.	\$ 101,936.
				\$ 1,532.

31

*Emergency Management:				
Secretary	\$ 100.	\$ 44.	\$ 100.	\$ 100.
Office Supplies	100.	168.	100.	100.
Equipment & Tools	1,525.	1,430.	1,885.	1,885.
Telephone	350.	365.	400.	400.
Training	400.	0	300.	300.
Totals	\$ 2,475.	\$ 2,007.	\$ 2,785.	\$ 2,785.
*Building Inspector:				
Secretary	\$ 3,405.	\$ 1,894.	\$ 1,938.	\$ 1,894.
Postage	500.	225.	300.	250.
Supplies	925.	587.	500.	300.
Legal	1,500.	1,419.	1,000.	1,000.
Fees	15,000.	8,081.	12,000.	9,000.
Training	300.	10.	200.	200.
Totals	\$ 21,630.	\$ 12,216.	\$ 15,938.	\$ 12,644.
				\$ 3,294.

*Town Road Maintenance:

*Summer Maintenance:

Part-time Labor				
Asphalt	\$ 4,740.	\$ 5,436.	\$ 6,500.	\$ 4,000.
Gravel	1,597.	1,597.	4,000.	4,000.
Culverts	6,000.	1,919.	5,000.	5,000.
Guardrails	1,000.	524.	800.	800.
Equipment Rental	2,000.	1,990.	1,200.	1,200.
Contracted Services	75.	5.	1.	1.
Road Damage	26,000.	19,621.	28,000.	28,000.
	1.	542.	1.	1.
Totals	<u>\$ 41,413.</u>	<u>\$ 31,634.</u>	<u>\$ 45,502.</u>	<u>\$ 43,002.</u>
				\$ 2,500.

*Winter Maintenance:

Sand	\$ 18,000.	\$ 18,000.	\$ 10,000.	\$ 10,000.
Salt	10,500.	9,700.	6,000.	6,000.
Equipment Maintenance	500.	464.	500.	500.
Equipment Rental	500.	590.	300.	300.
Contracted Services	54,000.	54,495.	60,000.	60,000.
Contracted Equipment Maint.	2,000.	633.	2,000.	2,000.
Other Contracted Services	600.	538.	1,000.	1,000.
Totals	<u>\$ 86,100.</u>	<u>\$ 84,420.</u>	<u>\$ 79,800.</u>	<u>\$ 79,800.</u>

*New Construction:

Gravel - Bennett Bridge Rd.	\$ 2,284.	\$ 2,259.	\$ 1,450.	\$ 1,450.
Gravel - Range Road	660.	660.	5,300.	5,300.
Gravel - Bryant Road	416.	Ø	1,300.	1,300.
Gravel - Kelsey Mill Road	3,403.	Ø	4,500.	4,500.
Gravel - Old Turnpike Road	9,900.	9,900.	2,800.	2,800.
Asphalt - Jenness Pond Road	Ø	Ø	6,300.	6,300.
Asphalt - Bennett Bridge Rd.	Ø	Ø	4,700.	4,700.
Resurfacing Sand	Ø	Ø	350.	350.
Culvert - Old Turnpike Road	8,000.	8,000.	Ø	Ø
Eq. Rental - Bennett Bridge Rd.	Ø	Ø	450.	450.
Eq. Rental - Range Road	Ø	Ø	750.	750.
Eq. Rental - Bryant Road	Ø	Ø	650.	650.
Eq. Rental - Kelsey Mill Road	Ø	Ø	750.	750.
Eq. Rental - Old Turnpike Road	8,550.	8,550.	1,000.	1,000.
Eq. Rental - Jenness Pond Road	Ø	Ø	1,200.	1,200.
Totals	<u>\$ 33,213.</u>	<u>\$ 29,369.</u>	<u>\$ 31,500.</u>	<u>\$ 31,500.</u>

*General Expenses - Highway:

Road Agent Salary	\$ 20,471.	\$ 16,509.	\$ 22,256.	\$ 20,471.
Gasoline	1,500.	2,305.	1,750.	1,750.
Lubricants	250.	68.	200.	200.
Equipment & Signs	2,500.	1,201.	1,500.	1,500.
Equipment & Tools	1,500.	1,245.	750.	750.
Equipment Maintenance	750.	702.	750.	750.
Truck Maintenance	2,500.	2,329.	2,500.	2,500.
Training & Conference	200.	56.	200.	200.
Totals	<u>\$ 29,671.</u>	<u>\$ 24,415.</u>	<u>\$ 29,906.</u>	<u>\$ 28,121.</u>
				\$ 1,785.

*Street Lighting:

	\$ 2,000.	\$ 1,841.	\$ 2,000.	\$ 2,000.
--	-----------	-----------	-----------	-----------

*Waste Disposal - Local:

Part-time Salaries	\$ 12,600.	\$ 10,445.	\$ 11,320.	\$ 10,888.
Part-time Salaries-Recycling	Ø	Ø	708.	681.
Miscellaneous Supplies	25.	9.	25.	25.
Gravel	1,000.	Ø	1,000.	500.
Recycling - Ed. Materials	Ø	Ø	170.	170.
Telephone	450.	365.	400.	400.
Recycling - Telephone	Ø	Ø	1.	1.
Electricity	750.	736.	750.	750.
Equipment Maintenance	5,000.	2,448.	5,000.	5,000.
Lagoon Maintenance	1,000.	2,024.	400.	400.
Maintenance Compactor Area	1,500.	Ø	2,000.	2,000.
Harding Metals	11,000.	4,885.	1,200.	1,200.
Misc. Maintenance	3,198.	2,012.	3,000.	3,000.
Contracted Serv.-Exterm.	300.	220.	300.	300.
Hazardous Waste	491.	491.	Ø	Ø
Recycling	1.	789.	4,600.	4,600.
Totals	<u>\$ 37,315.</u>	<u>\$ 24,424.</u>	<u>\$ 30,874.</u>	<u>\$ 29,915.</u>
				\$ 959.

*Waste Disposal - Lamprey:

Hauling	\$ 9,360.	\$ 7,508.	\$ 4,900.	\$ 4,900.
Tipping	89,825.	102,295.	108,216.	94,458.
Totals	<u>\$ 99,185.</u>	<u>\$109,803.</u>	<u>\$113,116.</u>	<u>\$ 99,358.</u>
				\$ 13,758.

*Health Officer:					
Salary - Officer	\$ 400.	\$ 115.	\$ 400.	\$ 200.	
Salary - Deputy	135.	0	200.	0	
Fees	600.	454.	600.	500.	
Travel	50.	29.	100.	50.	
Water Tests	0	0	500.	500.	
Environmental Emergencies	0	0	1.	1.	
Totals	\$ 1,185.	\$ 598.	\$ 1,801.	\$ 1,251.	\$ 550.
*Rescue Squad:					
Administrative Supplies	\$ 250.	\$ 368.	\$ 300.	\$ 300.	
Medical Supplies	2,000.	1,785.	2,000.	2,000.	
Medical Vaccine HP-B	500.	223.	500.	500.	
Gasoline	2,000.	1,715.	2,000.	2,000.	
Uniform Items	1,500.	1,123.	1,500.	1,500.	
Equipment & Tools	3,900.	4,330.	2,535.	2,535.	
Travel Expense - Squad	2,800.	2,813.	3,000.	3,000.	
Equipment Maintenance	1,500.	1,297.	3,000.	3,000.	
Vehicle Maintenance	1,505.	2,160.	1,500.	1,500.	
Training & Conference	2,000.	2,065.	2,300.	2,300.	
Totals	\$ 17,955.	\$ 17,879.	\$ 18,635.	\$ 18,635.	
*Animal Control:					
Animal Control Officer	\$ 592.	\$ 434.	\$ 592.	\$ 592.	
Gasoline	200.	113.	200.	200.	
SPCA	425.	363.	425.	425.	
Vehicle Maintenance	500.	445.	500.	500.	
Totals	\$ 1,717.	\$ 1,355.	\$ 1,717.	\$ 1,717.	
*Vital Statistics:	\$ 100.	\$ 91.	\$ 100.	\$ 100.	
*Welfare - General:					
Part-time Salary	\$ 200.	\$ 278.	\$ 1,500.	\$ 1,500.	
Medical	250.	760.	950.	950.	
Food	2,000.	3,415.	2,500.	2,500.	
Fuel/Heat	2,500.	2,091.	1,500.	1,500.	
Fuel/Cook	50.	0	50.	50.	
Clothing	50.	0	50.	50.	
E. Cotton Fund	75.	75.	75.	75.	

Legal	\$	1,000.	\$	875.	\$	1,000.	\$	1,000.
Electricity		3,000.		4,174.		3,500.		3,500.
Rent		34,000.		51,434.		45,000.		45,000.
Funeral		500.		500.		500.		500.
Totals		<u>\$ 43,625.</u>		<u>\$ 63,602.</u>		<u>\$ 56,625.</u>		<u>\$ 56,625.</u>

*Health Centers:

Rural District Health Council	\$	12,200.	\$	12,200.	\$	12,951.	\$	12,951.
Rockingham Child & Family		650.		650.		650.		650.
Lamprey Health Care		2,300.		2,300.		2,500.		2,500.
Seacoast Reg. Mental Health		1,000.		1,000.		1,000.		1,000.
Richie McFarland Children's Crs.		250.		250.		1,750.		1,750.
A Safe Place		500.		500.		500.		500.
Women's Resource Center		495.		495.		480.		480.
Rockingham County CAP Program		4,724.		4,724.		3,671.		3,671.
Area Homemakers		500.		500.		1,000.		1,000.
Rockingham County Nutrition		100.		100.		75.		75.
Totals		<u>\$ 22,719.</u>		<u>\$ 22,719.</u>		<u>\$ 24,577.</u>		<u>\$ 24,577.</u>

35

*Libraries:

Full-time Librarian Sal.	\$	13,796.	\$	13,417.	\$	14,487.	\$	13,796.
Part-time Librarian Sal.		3,800.		3,115.		5,330.		5,200.
Custodian		2,650.		1,233.		1,600.		1,000.
Office Supplies		750.		757.		800.		650.
Custodial Supplies		300.		189.		350.		300.
Fuel & Maintenance		850.		928.		1,000.		850.
Periodicals		600.		562.		700.		600.
Books & Subscriptions		4,521.		3,626.		7,000.		4,000.
Chesley Book Fund		800.		800.		800.		800.
James Bryant Book Fund		250.		250.		250.		250.
C. Carlisle Book Fund		130.		130.		130.		130.
Eugene Grant Book Fund		40.		40.		40.		40.
Irene Grant Book Fund		80.		80.		80.		80.
Gladys Gardner Book Fund		50.		50.		50.		50.
Library Tools		200.		185.		200.		150.
Telephone		800.		687.		800.		800.
Postage		250.		298.		350.		350.
Electricity		800.		715.		1,000.		1,000.
Building Maintenance		200.		200.		450.		450.

Capital Outlay:					
Office Equipment	\$ 5,025.	\$ 4,100.	\$ 5,600.	\$	\$ 5,600.
Police Cruiser	16,600.	16,478.	0	0	
Dry Hydrant	695.	595.	0	0	
Jaws of Life	0	0	18,000.	0	18,000.
Street Light - Jenness Pd. Rd.	0	0	87.	0	87.
Gulf Road Erosion	16,350.	200.	0	0	
Ambulance	44,438.	44,155.	0	0	
Defibrillator	7,600.	7,600.	0	0	
Totals	\$ 90,708.	\$ 73,128.	\$ 23,687.	0	\$ 23,687.
Capital Reserve Funds:					
Highway Equipment	0	0	5,000.	0	5,000.
Fire Truck	10,000.	10,000.	0	0	
Ambulance	10,825.	10,825.	0	0	
Totals	\$ 20,825.	\$ 20,825.	\$ 5,000.	0	\$ 5,000.
*Insurances:					
FICA	\$ 19,117.	\$ 18,115.	\$ 19,346.	\$ 17,075.	
FICA - Medicare only	1,796.	1,822.	1,828.	1,833.	
Retirement - Staff	2,810.	2,710.	2,329.	2,252.	
Retirement - Police	5,110.	5,284.	5,852.	5,909.	
Retirement - Fire	3,940.	3,827.	4,437.	4,405.	
Totals	\$ 32,773.	\$ 31,758.	\$ 33,792.	\$ 31,474.	\$ 2,318.
Worker's Compensation	\$ 20,400.	\$ 31,207.	\$ 32,442.	\$ 32,442.	
Unemployment Compensation	1,488.	1,270.	1,568.	1,417.	
Health - BC/BS	17,652.	17,652.	19,755.	19,755.	
Dental	1,190.	1,190.	1,350.	1,350.	
General Insurance	34,000.	33,659.	37,000.	37,000.	
Totals	\$ 74,730.	\$ 84,978.	\$ 92,115.	\$ 91,964.	\$ 151.
Grand Totals	\$1,233,480.	\$1,198,357.	\$1,230,576.	\$1,128,127.	\$102,449.
* Denotes Town Charges					
Total Town Charges - Selectmen's Budget		\$1,201,889			
Total Town Charges - Bud.Com. Budget		1,128,127			

SOURCES OF REVENUE

	Estimated Revenues 1990	Actual Revenues 1990	Selectmen's Budget 1991	Estimated Revenues 1991
TAXES:				
Yield Taxes	5,000.	3,173.	3,500.	3,500.
Interest & Penalties on Taxes	45,000.	81,628.	45,000.	45,000.
Land Use Change Tax	30,000.	3,020.	10,000.	10,000.
INTERGOVERNMENTAL REVENUES - STATE & FED.				
Shared Revenue - Block Grant	76,313.	77,802.	76,313.	76,313.
Highway Block Grant	42,243.	42,243.	42,892.	42,892.
State/Fed. Forest Land	66.	22.	5,000.	5,000.
Gas Tax Refund	800.	825.	400.	400.
Police Dept. & Emergency Mgmt.	1,002.	1,095.	5,001.	5,001.
LICENSES & PERMITS:				
Motor Vehicle Permit Fees	225,000.	207,519.	200,000.	200,000.
Dog Licenses	1,600.	1,925.	1,900.	1,900.
Business Licenses, Permits, Fees	18,400.	13,873.	16,155.	16,155.
CHARGES FOR SERVICES:				
Income From Departments	39,500.	30,503.	26,875.	26,875.
Rent of Town Property	1,500.	1,556.	2,700.	2,700.
MISCELLANEOUS REVENUES:				
Interest on Deposits	25,000.	40,450.	40,000.	40,000.
Sale of Town Property	100.	14,291.	50,000.	50,000.
Donations & Dividends	1,500.	11,976.	10,000.	10,000.
OTHER FINANCING SOURCES:				
Withdrawals from Capital Reserve	64,000.	61,994.	Ø	Ø
Income from Trust Funds	1,600.	1,790.	1,390.	1,390.
Fund Balance	50,000.	47,944.	50,000.	50,000.
TOTAL REVENUES AND CREDITS	\$628,624.	\$643,629.	\$587,126.	\$587,126.

SELECTMEN'S REPORT

Inventory

Town Assessed Valuations

Water District Valuations

Value of Land:

Current Use (9895.07 ac.)	\$ 566,524	15,525
Residential (15310.11 ")	127,223,500	2,440,200
Commercial (396.800 ")	10,352,000	431,800
Total Taxable Land	138,142,024	2,887,525
Tax Exempt & Non-taxable	\$ 10,204,200	

Value of Buildings Only:

Residential	\$ 74,033,525	2,175,450
Manufactured Housing	6,199,520	183,050
Commercial	8,396,440	421,100
Total Taxable Buildings	88,629,485	2,779,600
Tax Exempt & Non-taxable	5,574,450	
Public Utilities	2,774,927	
Values before Exemptions	229,546,436	5,667,125

Exemptions:

Elderly (60)	2,893,350	185,000
Phys. Handicapped (1)	2,570	
Solar/Windpower (7)	31,520	
Wood Heating Energy (10)	27,618	6,235
Total Amt. of Exemptions	2,955,058	191,235

Net Valuation on Which Tax

Rate is Computed:	\$226,596,378	\$5,475,890
-------------------	---------------	-------------

CURRENT USE REPORT

Farm Land	794.69
Forest Land	4920.98
Wild Land, Unproductive	26.74
Wild Land, Productive	3267.54
Wetland	884.12
Total Acres:	9895.07
Acres Removed in 1990	18.46

APPROPRIATIONS

Town Officers' Salaries	\$ 40,959.
Town Officers' Expenses	100,040.
Election and Registration Expenses	3,745.
Cemeteries	1,036.
General Government Buildings	29,595.
Reappraisal of Property	10,000.
Planning and Zoning	14,197.
Legal Expenses	18,500.
Advertising & Regional Assoc.-Strafford Regional Plan	2,033.
Police Department	144,322.
Fire Department	101,002.
Emergency Management	2,475.
Building Inspection	21,630.
Police Commission	1,775.
Town Maintenance	160,726.
General Highway Department Expenses	29,671.
Street Lighting	2,000.
Town Dump	37,315.
Lamprey Regional Solid Waste Cooperative	99,185.
Health Officer	1,185.
Rescue Squad	17,955.
Animal Control	1,717.
Vital Statistics	100.
Welfare - General Assistance	43,625.
Health Centers	22,719.
Library	31,757.
Parks and Recreation	19,783.
Memorial Day	500.
Conservation Commission	4,897.
Interest Expense - Tax Anticipation Notes	50,000.
Office Equipment	5,025.
Police Cruiser	16,600.
Gulf Road Erosion	16,350.
Ambulance	44,438.
Defibrillator	7,600.
Dry Hydrant	695.
Highway Safety Capital Reserve Fund	10,000.
Ambulance Capital Reserve Fund	10,825.
FICA, Retirement & Pension Contributions	32,773.
Insurance	34,000.
Unemployment Compensation	1,488.
Worker's Compensation	20,400.
Health & Dental	18,842.
<hr/>	
TOTAL APPROPRIATIONS	\$1,233,480.

SOURCES OF REVENUE

Yield Taxes	\$ 3,000
Interest and Penalties on Taxes	50,000
Land Use Change Tax	3,020
Shared Revenue-Block Grant	27,016
Highway Block Grant	43,351
Reim. a/c State-Federal Forest Land	60
Gas Tax Refund	1,000
Land Management Grant	1,815
Recreation Grant	125
Motor Vehicle Permit Fees	225,000
Dog Licenses	1,660
Business Licenses, Permits & Filing Fees	7,000
Boat Fees	849
Income from Departments	17,000
Rent of Town Property	1,600
Special Duty	8,000
Interest on Deposits	25,000
Sale of Town Property	5,027
Insurance Dividends	8,219
Donations	1,500
Withdrawals from Capital Reserve	61,994
Income from Trust Funds	1,800
Fund Balance	<u>47,944</u>
TOTAL REVENUES AND CREDITS	\$541,980

TAX RATE COMPUTATION

Total Town Appropriation	\$1,233,480
Total Revenues & Credits	541,980
Net Town Appropriations	691,500
Net School Tax Assessment	3,253,237
County Tax Assessment	190,944
Total of Town, School and County	4,135,681
Deduct Total Business Profits Tax Reimb.	50,786
Add War Service Credits	26,700
Add Overlay	<u>103,005</u>
Property Taxes to be Raised	\$4,214,600

PROOF OF TAX RATE COMPUTATION

<u>Valuation</u>		<u>Tax Rate</u>		<u>Property Taxes to be Raised</u>
\$226,519,378	X	\$18.60	=	\$4,214,600
Tax Rate: Town 3.59; School District 14.19; County 0.72 = 18.60				

Veterans Exemptions:

Totally and Permanently Disabled	(6)	8,400
All Other Qualified Persons	(183)	<u>18,300</u>
		26,700

SCHEDULE OF TOWN PROPERTY

Town Hall, lands and buildings	\$ 523,300.
Furniture and equipment	200,000.
Libraries, lands and buildings	268,100.
Furniture and equipment	100,000.
Police Department, lands and buildings	0
Equipment	100,000.
Fire Department, lands and buildings	323,700.
Equipment	300,000.
Highway Department, lands and buildings	9,650.
Equipment	30,000.
Materials and supplies	5,000.
Parks, commons and playgrounds	569,450.
Schools, lands and buildings, equipment	4,000,000.
All lands and buildings acquired through tax collector's deeds:	
Map 07, Lot 013 - Laskie lot	5,000.
Map 26, Lot 009 - Old Pittsfield Road	21,800.
Map 22c, Lot 009 - Sultaire lot - Faucher Dev.	24,350.
Map 25A, Lot 068 - North Shore Park	10,650.
Map 11, Lot 058 - School Lot, Bennett Road	14,650.
Map 15, Lot 061 - P. & E. Gray property - Harvey Lake	160,600.
Map 03, Lot 006 - Kimball/Marston Lot, Route 202	15,350.
Map 15, Lot 050 - Frog Pond, Bow Lake Road	3,650.
Map 21, Lot 020A - Ronald Ballou, Jr. property	92,150.
Map 15, Lot 066 - Viola Gray property - Harvey Lake	168,850.
Map 15, Lot 097:524 - Louise Swanson Lot - H.L.E.	4,550.
Map 18A, Lot 143 - Edward Loy property - Pleasant Lake	98,050.
All Other Properties and Equipment:	
Community Hall, land and building	57,750.
Town Ambulance and equipment	100,000.
Disposal/Recycling Area	111,350.
Double-ended Compactor and building	61,000.
Harvey Lake Estates, Lot 1,26A,13A & beaches	101,000.
Gravel Banks	2,350.
Water Hole, East Northwood	5,550.
Giles Land - Route 4	67,000.
Manganero - Wildlife Area	16,950.
Brower Recreation Area	12,400.
Post Office land	74,100.
Map 20E, Lot 003A - Northwood Lake	300.
Map 20E, Lot 005 - Northwood Lake	5,450.
Map 20B, Lot 005 - Land adjacent to Narrows Fire St.	6,750.
Randall Lot - Nottingham	1,500.
Town Forest Land:	
Map 5, Lot 031 - Giles Lot	103,000.
Map 8, Lot 005 - Deslaurier Lot	32,250.
Map 8, Lot 006 - Parsonage Lot	149,000.
Map 04, T-N:006 - Lucas Pond School Lots and land	398,200.
	<u>\$8,354,750.</u>

TOWN CLERK'S REPORT

For the Fiscal Year Ending December 31, 1990

RECEIPTS:

Auto Permits	\$207,615.00
Dog Licenses & Fines	1,924.50
Filing Fees	11.00
Marriage Licenses	<u>660.00</u>
TOTAL RECEIPTS:	\$210,210.50
TOTAL PAYMENTS TO TREASURER:	\$210,210.50
Cash on hand January 1, 1991	-0-

Respectfully submitted,

Arlene W. Johnson
Town Clerk

TAX COLLECTOR'S REPORT

SUMMARY OF TAX ACCOUNTS

YEAR ENDED DECEMBER 31, 1990

	1990	1989	Prior
<u>Uncollected Taxes:</u>			
Property Taxes		\$514,732.58	\$1,251.00
Yield Tax		503.60	2,694.56
<u>Taxes Committed to Collector:</u>			
Property Taxes	\$4,186,394.00		
Land Use Tax	7,410.00		
Yield Taxes	2,406.23		
<u>Added Taxes:</u>			
Property Taxes	409.00	2,298.00	
<u>Overpayments:</u>			
Property Taxes	5,246.35	107.40	
<u>Interest Collected on</u>			
<u>Delinquent Taxes</u>	6,009.62	34,314.55	273.95
TOTAL DEBITS:	\$4,207,875.20	\$551,976.13	\$4,219.51
<u>Remitted to Treasurer</u>			
<u>During Fiscal Year:</u>			
Property Taxes	\$3,334,527.21	\$505,121.69	\$1,251.00
Yield Taxes	1,997.39	503.60	272.26
Interest on Taxes	6,009.62	34,314.55	273.95
<u>Abatements Allowed:</u>			
Property Taxes	5,874.00	10,801.97	
Yield Taxes	22.00		
Deeded to Town	2,682.00		
<u>Uncollected Taxes End of</u>			
<u>Fiscal Year:</u>			
Property Taxes	848,966.14		
Land Use Change Tax	7,410.00		
Yield Taxes	386.84		2,422.30
Excess Debits		1,234.32	
TOTAL CREDITS:	\$4,207,875.20	\$551,976.13	\$4,219.51

Respectfully submitted,
Judith Gammon, Tax Collector

TAX COLLECTOR'S REPORT

SUMMARY OF TAX SALE/TAX LIEN ACCOUNTS

FISCAL YEAR ENDED DECEMBER 31, 1990 - (JUNE 30, 1991)

	Tax Sale/Lien on Account of Levies of		
	1989	1988	Prior
Balance of Unredeemed Taxes of Fiscal Year:		\$132,204.90	\$ 31,242.27
Taxes Sold/Executed to Town During Fiscal Year:	\$343,568.08		
Interest Collected After Sale/Lien Execution:	6,308.72	12,481.83	3,369.58
Redemption Costs:	9,717.00	832.50	
Excess Credits		838.73	
TOTAL DEBITS:	\$359,589.80	\$146,357.96	\$ 34,611.85
Remittance to Treasurer During Fiscal Year:			
Redemptions	\$135,224.64	\$ 55,923.54	\$ 10,931.24
Interest and Cost After Sale	16,011.22	13,314.33	3,369.58
Abatements During Year	68.15		23.67
Deeded to Town During Year	5,997.84	4,449.74	3,738.22
Unredeemed Taxes End of Year	202,287.95	72,670.35	16,549.14
TOTAL CREDITS:	\$359,589.80	\$146,357.96	\$ 34,611.85

TOWN TREASURER'S REPORT
FISCAL YEAR ENDING DECEMBER 31, 1990

Cash Balance as of December 31, 1989	312,370.89
--------------------------------------	------------

CURRENT RECEIPTS:

Selectmen.....	\$	275,690.96
Tax Collector.....	4,357,079.40	
Town Clerk.....	210,114.50	
Suncook Bank, Interest.....	5,492.44	
Merchants National Bank, Interest...	15,474.49	
Merchants National Bank, CD Interest	19,482.99	
Merchants National Bank, Loan.....	1,000,000.00	
Boat Tax.....	1,002.12	
Total Receipts:	\$5,884,336.90	
Total Amount Available from all Sources:	\$6,196,707.79	
Less: Total Expenditures per order of Selectmen:	5,846,687.47	
Total Cash Balance on Hand, December 31, 1990	\$	350,020.32

MUNICIPAL SAVINGS ACCOUNT

Balance in Suncook Bank, December 31, 1989	\$	287,242.88
Total Deposits		124,000.00
Total Interest Received @ 5.25%		1,779.94
Total Withdrawals		413,022.82
Balance, December 31, 1990	\$	0.00

MUNICIPAL MONEY MARKET ACCOUNT

Balance in Merchant National Bank, December 31, 1989	0.00	
Total Deposits		2,414,716.99
Total Interest Received @ 6.5%		13,694.55
Total Withdrawals		2,084,009.10
Balance, December 31, 1990	\$	344,402.44

MUNICIPAL CERTIFICATE OF DEPOSITS

Balance in Merchant National Bank, December 31, 1989	0.00	
Total Deposits		500,000.00
Total Interest Received		19,482.99
Total Withdrawals		519,482.99
Balance, December 31, 1990	\$	0.00

NORTHWOOD CONSERVATION COMMISSION-SAVINGS

Balance in Suncook Bank, December 31, 1989	\$	2,822.22
Total Deposits		3,295.86
Total Interest Received		176.52
Total Withdrawals		0.00
Balance, December 31, 1990	\$	6,294.60

NORTHWOOD CONSERVATION COMMISSION-CD

Balance in Suncook Bank, December 31, 1989	\$	15,647.45
Total Deposits		0.00
Total Interest Received		1,263.53
Total Withdrawals		0.00
Balance, December 31, 1990	\$	16,910.98

DRUG ENFORCEMENT SAVINGS ACCOUNT

Balance in Suncook Bank, December 31, 1989	\$ 76.70
Total Deposits	1.00
Total Interest Received	0.00
Total Withdrawals	0.00
Balance, December 31, 1990	\$ <u>77.70</u>

AMBULANCE FUND SAVINGS

Balance in Suncook Bank, December 31, 1989	\$ 0.00
Total Deposits	7,913.81
Total Interest Received	193.70
Total Withdrawals	0.00
Balance, December 31, 1990	\$ <u>8,107.51</u>

LAGOON FUND SAVINGS

Balance in Suncook Bank, December 31, 1989	\$ 0.00
Total Deposits	2,130.00
Total Interest Received	39.02
Total Withdrawals	0.00
Balance, December 31, 1990	\$ <u>2,169.02</u>

Respectfully submitted,

Joseph A. Knox, Town Treasurer

SUMMARY OF RECEIPTS

Licenses, Permits and Fees	\$ 13,972.09
State of New Hampshire	124,075.56
General Government Fees	8,788.97
Police Fees	15,761.90
Fire Department Fees	128.53
Emergency Management Reimbursement	409.77
Highway Fees	544.50
Sanitation Fees	2,450.00
Health Fees	370.00
Welfare Reimbursement	4,813.86
Ambulance Fees	7,913.81
Recreation Fees	1,365.00
Library Fines, Gifts & Donations	1,055.25
Court Fines	1,420.00
Interest Earnings	40,449.92
Rental Income	1,556.00
Insurance Receipts	10,475.76
Unclassified Town Receipts	1,798.56
Sale of Fixed Assets	14,291.08
Received from Other Funds	63,933.68
Short Term Loan	1,000,000.00
Reimbursement - Health Insurance	1,568.76
Total Receipts	<hr/> \$1,317,143.00

SUMMARY OF PAYMENTS

Town Officers' Salaries	\$ 38,389.57
Town Officers' Expenses	93,911.25
Election & Registration	3,236.85
Cemeteries	597.99
General Government Buildings	23,658.98
Reappraisal - Local	10,000.00
Planning Board	11,549.08
Board of Adjustment	2,707.12
Strafford Regional Planning Commission	2,033.00
Legal Services	21,528.62
Police Department	151,364.95
Police Commission	3,970.46
Fire Department	98,973.05
Emergency Management	2,007.11
Building Inspection	12,216.45
Street Lighting	1,841.28
General Expenses - Highway	24,414.36
Summer Maintenance	31,634.33
Winter Maintenance	84,419.33
New Road Construction	29,368.50
Waste Disposal - Local	24,424.64
Lamprey Regional Solid Waste Cooperative	109,803.39
Health Officer	597.80
Rescue Squad	17,879.91
Animal Control	1,355.04
Vital Statistics	91.00
Health Centers	22,719.00
Welfare	63,602.15
Libraries	27,799.81
Recreation	19,324.59
Memorial Day	500.00
Conservation Commission	3,721.08
Debt Service - Interest	48,027.80
Transfers to Capital Reserve Funds	20,825.00
Insurances	116,736.16
Capital Outlay	73,128.52
Encumbered Regional Associations	800.00
Encumbered Donations/Gifts	1,400.23
Unbudgeted Loan Payment	1,000,000.00
Transfers to Special Funds	13,937.67
Unbudgeted Appropriations	3,287,748.82
Unbudgeted Tax Lien	343,564.08
Unbudgeted Payments to State	878.50
Total Payments	\$5,846,687.47

DETAILED STATEMENT OF RECEIPTS

Licenses, Permits and Fees:

Building Permits	\$ 8,626.00
Boat Permits	1,002.12
Firearm Permits	310.00
Code Enforcement Fees	360.00
Yard Sale Fees	288.00
Cable TV Franchise Fees	3,185.97
Junkyard Permits	50.00
Septic Design Fees	40.00
Current Use Filing Fees	<u>110.00</u>

13,972.09

State of New Hampshire:

Recreation Grant	\$ 125.00
Recycling Grant	149.14
Police Radar Grant	1,095.00
State Highway Grant	42,243.07
State Revenue Sharing Block Grant	77,801.80
Gas Tax Refund	134.96
State Police Gas Reimbursement	689.64
Federal Forest Land Reimbursement	21.95
Land Management Grant	<u>1,815.00</u>

124,075.56

General Government Fees:

Board of Adjustment Fees	\$ 550.00
Subdivision & Site Plan Fees	795.00
Office Assistance	37.00
Planning Board & Site Plan Publication	3,266.20
Maps & Publication Fees	186.00
Reproduction Fees	445.27
Electricity Reimbursement	109.50
Perpetual Care Fees	<u>3,400.00</u>

8,788.97

Police Fees:

Special Duty	\$ 10,684.04
Police Reports	1,752.50
School Crossing	3,309.36
Police Photo Fees	<u>16.00</u>

15,761.90

Fire Department Fees:

Forest Fire Fees	\$ 38.53
Special Duty	<u>90.00</u>

128.53

Emergency Management:

Reimbursement from State

409.77

Highway Fees:

Road Damage Reimbursement

544.50

Sanitation Fees:			
Lagoon Usage			2,450.00
Health Fees:			
Health Inspections			370.00
Welfare:			
Reimbursement for assistance			4,813.86
Ambulance:			
Fees for Service			7,913.81
Recreation Fees:			
Beach Fees	\$	1,290.00	
Swimming Lessons		<u>75.00</u>	
			1,365.00
Library Fines, Gifts & Donations:			
Fines	\$	100.97	
Gifts		668.00	
Donations		<u>286.28</u>	
			1,055.25
Fines:			
Parking	\$	13.00	
Court		<u>1,407.00</u>	
			1,420.00
Interest Earnings:			
Interest on checking	\$	5,492.44	
Interest on savings		19,482.99	
Interest on other investments		<u>15,474.49</u>	
			40,449.92
Rental Income:			1,556.00
Insurance Receipts:			
Dividends			10,475.76
Unclassified Town Receipts:			
Overpayments & Reimbursements			1,798.56
Sale of Fixed Assets:			
Cemetery lots	\$	1,000.00	
General Government Deeds		9,614.61	
Police Cruiser		3,650.00	
Highway Sander		<u>26.47</u>	
			14,291.08
Received from other funds:			
Reappraisal Capital Reserve Fund	\$	9,304.68	
Chesley Fund		800.00	
J. Bryant Fund		250.00	
C. Carlisle Fund		130.00	
E. Grant Fund		40.00	
I. Grant Fund		80.00	

A. & A. Caswell Fund	40.00	
G. Gardner Fund	50.00	
E. Cotton Fund	75.00	
Northwood Bicentennial Fund	325.00	
Highway Safety Capital Reserve	12,000.00	
Ambulance Capital Reserve	40,689.00	
Water District	<u>150.00</u>	63,933.68
Short Term Loan:		
Tax Anticipation Loan		1,000,000.00
Reimbursement - Health Insurance		1,568.76
Total Receipts		\$1,317,143.00

DETAILED STATEMENT OF PAYMENTS

Detail No. 1 Town Officers' Salaries

Selectmen:

True W. Chesley	\$ 8,507.14
Robert E. Young	2,635.72
John H. Jacobsmeyer, Jr.	1,497.33

Tax Collector:

Helen A. Sherman, Collector	2,823.96
Judith W. Gammon, Deputy	1,094.34
Judith W. Gammon, Collector	9,413.04
Gloria O'Connor, Deputy	577.50

Town Clerk:

Arlene W. Johnson	7,850.00
Judy C. Pease, Deputy	818.22

Treasurer:

Joseph A. Knox	2,612.00
Marcia J. Severance, Deputy	40.32

Trustees of Trust Funds:

Joann W. Bailey	500.00
Doris Bennett, Trustee/Secretary	<u>20.00</u>

\$ 38,389.57

Detail No. 2 Town Officers' Expenses

Administrative Assistant:

Marion J. Knox	\$ 25,122.00
----------------	--------------

Bookkeeper:

Deborah J. Hudson	17,998.00
-------------------	-----------

Office Staff:

Judith Lounsbury	7,763.17
Marcia Severance	7,345.84
Marion J. Knox (Special Project)	181.51

Budget Committee Secretary:

Judy C. Pease	840.02
---------------	--------

Town Office Expenses - Supplies	5,242.73
---------------------------------	----------

Town Office Expenses - Ser. & Charges	<u>29,417.98</u>
---------------------------------------	------------------

\$ 93,911.25

Detail No. 3 Election & Registration

Moderator:

Robert A. Johnson	\$ 290.82
-------------------	-----------

Supervisors of Checklist:

Helen B. Johnson	357.50
Judith W. Gammon	553.88
Phyllis A. Reese	300.00

Ballot Clerks & Counters:

P. Donald Arsenault	\$	31.91	
Jane Bell		20.38	
Michael George		10.48	
Deborah Hudson		32.95	
Jean Johnson		14.00	
Samuel Johnson		149.51	
Roberta A. LaFreniere		150.51	
Jean Lane		8.38	
Judith Lounsbury		17.81	
Anne Marquis		27.71	
Gloria O'Connor		119.71	
Judy Pease		30.62	
Maria Potretka		9.43	
Harry Ring		100.28	
Fred Towmbly		47.14	
Supplies		27.08	
Services & Charges		<u>936.75</u>	
	\$		3,236.85

Detail No. 4
Cemeteries

Supplies	\$	9.99	
Services & Charges		<u>588.00</u>	
	\$		597.99

Detail No. 5
General Government Buildings

Custodial:			
Joseph L. Lovely	\$	4,550.00	
Gerald LaFreniere (lawn care)		805.00	
Supplies		4,638.14	
Services & Charges		<u>13,665.84</u>	
	\$		23,658.98

Detail No. 6
Reappraisal Local

James R. Martell, Appraiser	\$		10,000.00
-----------------------------	----	--	-----------

Detail No. 7
Planning Board

Secretary:			
Anne Marquis	\$	6,263.08	
Supplies		266.36	
Services & Charges		<u>5,019.64</u>	
	\$		11,549.08

Detail No. 8
Board of Adjustment

Secretary:			
Judith Lounsbury	\$	754.95	
Supplies		56.77	
Services & Charges		<u>1,895.40</u>	
	\$		2,707.12

Detail No. 9
Regional Associations

Strafford Regional Planning Commission	\$	2,033.00
--	----	----------

Detail No. 10
Legal Services

Services & Charges, Engel and Gearreald	\$	21,528.62
---	----	-----------

Detail No. 11
Police Department

Full-time Chief:		
George F. Jacobs	\$	30,190.40
Full-time Officers:		
Michael D'Alessandro		24,232.03
David Greenwood		24,594.94
Part-time Officers:		
Merritt J. Cavanaugh		3,378.69
Richard Drown		3,178.99
Henry Farrin		2,748.67
Catherine Glosser		1,099.87
Bruce Graham		1,033.93
Craig Maloney		2,277.84
Herbert W. Rich, Jr.		5,664.02
Tony F. Soltani		3,250.53
Daniel P. Ward		189.28
Secretary:		
Marylou B. Tuttle		12,686.85
School Crossing Guards:		
Richard Barrett		1,263.28
Denise Blanchard		728.03
George F. Jacobs, Jr.		1,730.29
Richard E. Steward		1,796.79
Marylou B. Tuttle		1,148.06
Special Duty:		
Richard Barrett		169.70
Denise M. Blanchard		235.72
Merritt Cavanaugh		1,185.21
Jeanne Debus		284.25
Michael D'Alessandro		878.50
Richard Drown		305.47
D. Jean Elliott		775.63
Henry Farrin		1,225.19
Catherine Glosser		907.90
Bruce C. Graham		133.65
David Greenwood		998.90
George F. Jacobs, Jr.		76.37
Julie Leonard		1,111.54
Craig R. Maloney		683.44
Herbert W. Rich, Jr.		557.70
Tony F. Soltani		512.98
Marylou B. Tuttle		33.94
Daniel Ward		271.52

Prosecutor:			
Tony F. Soltani	\$	740.00	
Supplies		7,983.75	
Services & Charges		<u>11,101.10</u>	\$ 151,364.95

Detail No. 12
Police Commission

Secretary:			
Linda Schlieder	\$	785.38	
Supplies		69.88	
Services & Charges		<u>3,115.20</u>	\$ 3,970.46

Detail No. 13
Fire Department.

Full-time Firefighters/EMT:			
Michael Hoisington	\$	22,394.75	
Kevin Madison		22,389.66	
Part-time Special Duty:			
Stephen Conway		45.00	
Robert Lindquist		97.50	
Harry Ring		56.25	
Fire Code Enforcement Secretary:			
Cathy L. Calef		1,209.29	
Supplies		12,315.35	
Services & Charges		32,226.25	
Firefighters Expenses:			
Steven W. Anderson		250.00	
P. Donald Arsenault		200.00	
Charles S. Bailey		709.00	
Michael Barnett		664.00	
Fred Bassett		459.00	
Cathy L. Calef		350.00	
William R. Calef		2,038.00	
Stephen G. Conway		345.00	
Michael Corson		200.00	
Robert V. Lindquist		550.00	
Stephen M. MacKinnon		350.00	
Kevin Madison		143.00	
Dennis Marquis		583.00	
Harry Ring		500.00	
Blake Watson		350.00	
Robert Weeks		<u>548.00</u>	\$ 98,973.05

Detail No. 14
Emergency Management

Secretary:			
Marylou B. Tuttle	\$	6.67	
Deborah Hudson		36.93	
Supplies		1,598.65	
Services & Charges		<u>364.86</u>	\$ 2,007.11

Detail No. 15
Protective Inspection

Secretary:

Anne Marquis	\$ 1,894.31	
Supplies	812.47	
Services & Charges	1,428.67	
P. Donald Arsenualt, Inspector	<u>8,081.00</u>	
		\$ 12,216.45

Detail No. 16
Street Lighting

Public Service Co. of N. H.		\$ 1,841.28
-----------------------------	--	-------------

Detail No. 17
General Expenses - Highway

Road Agent:

Gerald A. LaFreniere	\$ 16,508.63	
Supplies	4,818.33	
Services & Charges	<u>3,087.40</u>	
		\$ 24,414.36

Detail No. 18
Summer Maintenance

Part-time Labor:

Charles Blanchard	\$ 133.25	
Robert H. Cafmeyer	1,861.60	
True W. Chesley	193.88	
Frank A. McPhee, III	2,300.35	
Kevin Palmer	87.75	
Kenneth D. Witham	859.63	
Supplies	6,029.87	
Services & Charges	<u>20,168.00</u>	
		\$ 31,634.33

Detail No. 19
Winter Maintenance

Supplies	\$ 27,700.08	
Services & Charges	<u>56,719.25</u>	
		\$ 84,419.33

Detail No. 20
New Road Construction

Supplies	\$ 20,818.50	
Services & Charges	<u>8,550.00</u>	
		\$ 29,368.50

Detail No. 21
Waste Disposal - Local

Attendants:

Steve A. Merrill	\$	114.00	
Gerry Newman		5,501.22	
David Saulnier		4,829.32	
Supplies		9.20	
Services & Charges		<u>13,970.90</u>	
	\$		24,424.64

Detail No. 22
Lamprey Regional Solid Waste Coop.

Lamprey Regional Solid Waste Cooperative	\$	109,803.39
--	----	------------

Detail No. 23
Health Officer

Health Officer:

P. Donald Arsenault	\$	115.00	
Services & Charges		<u>482.80</u>	
	\$		597.80

Detail No. 24
Rescue Squad

Supplies	\$	9,543.98	
Reimbursement of Expenses:			
Steven Anderson		187.20	
Betsy Colburn		1,154.18	
Stephen G. Conway		146.40	
Richard Corning		245.76	
Michael Crowley		212.40	
Susan Hoag		223.20	
Michael Hoisington		39.60	
Kevin Madison		13.20	
Karen Nutter		238.67	
Gloria Smith		204.00	
Linda Stevens		148.80	
Services & Charges		<u>5,522.52</u>	
	\$		17,879.91

Detail No. 25
Animal Control

Animal Control Officer:

Herbert W. Rich, Jr.	\$	433.69	
Supplies		113.35	
Services & Charges		<u>808.00</u>	
	\$		1,355.04

Detail No. 26
Vital Statistics

Arlene W. Johnson	\$	91.00
-------------------	----	-------

Detail No. 27
Health Centers

Rural District Health Center	\$ 12,200.00	
Rockingham Child & Family Services	650.00	
Lamprey Health Care	2,300.00	
Seacoast Regional Mental Health	1,000.00	
Richie McFarland Childrens' Center	250.00	
A Safe Place	500.00	
Women's Resource Center	495.00	
Rockingham County CAP Program	4,724.00	
Area Homemakers	500.00	
Rockingham County Nutrition	<u>100.00</u>	
		\$ 22,719.00

Detail No. 28
Welfare - General Assistance

Administrative:		
True W. Chesley	\$ 277.72	
Medical	760.29	
Food	3,415.45	
Fuel/Heat	2,090.54	
E. Cotton Fund	75.00	
Legal	875.13	
Electricity	4,174.00	
Rent	51,434.02	
Funeral	<u>500.00</u>	
		\$ 63,602.15

Detail No. 29
Libraries

Librarians:		
Donna C. Bunker	\$ 13,416.88	
Nancy M. Cooper	2,020.00	
Joni Doherty	899.00	
Patricia A. Jacobsmeyer	144.00	
Eleanor W. Merrill	24.00	
Jean A. Scoville	20.00	
Elizabeth Stimmell	8.00	
Custodian:		
Daniel S. McNally	1,233.00	
Supplies	1,874.62	
Books and Subscriptions	4,372.62	
Chesley Book Fund	800.00	
J. Bryant Book Fund	250.00	
C. Carlisle Book Fund	130.00	
E. Grant Book Fund	40.00	
I. Grant Book Fund	80.00	
G. Gardner Book Fund	50.00	
Services & Charges:		
General	2,397.69	
A & A Caswell Fund	<u>40.00</u>	
		\$ 27,799.81

Detail No. 30
Recreation

Staff:

Thomas Annis	\$	669.39	
Johnnie Bader		1,214.07	
Patricia Blanchard		1,668.26	
Kim Branco		68.25	
Mark Bryant		1,052.63	
Allison R. Corning		420.00	
Amy Dolliver		281.25	
Gary Dulabaum		288.80	
Lisa V. Fries		950.00	
Terry Hudson		1,011.95	
Heather James		286.25	
Heidi James		300.00	
Nedina Nickerson		385.88	
Dana Rundgren		300.00	
Mari Samuels-Arseneault		1,050.00	
Patricia Savage		1,021.13	
Kellie Smith		1,082.82	
Betsy Trott		183.75	
Marylou B. Tuttle		105.01	
Heather Wiley		87.00	
Heidi Williams		300.00	
Amie Wormell		341.26	
Tina Wormell		911.89	
Michael Zerphy		250.00	
Supplies		1,640.29	
Swimming Instructors:			
Mary Frambach		246.50	
Sonia Noyes		267.75	
Lurene Riel		240.00	
Services & Charges		<u>2,700.46</u>	
	\$		19,324.59

Detail No. 31
Memorial Day

Memorial Day	\$	500.00
--------------	----	--------

Detail No. 32
Conservation Commission

Secretary:

Linda Schliéder	\$	340.18	
Supplies		376.00	
Services & Charges		<u>3,004.90</u>	
	\$		3,721.08

Detail No. 33
Loan Interest

Merchants National Bank	\$	48,027.80
-------------------------	----	-----------

Detail No. 34
Transfers to Capital Reserve Fund

Fire Truck	\$ 10,000.00	
Ambulance	<u>10,825.00</u>	
		\$ 20,825.00

Detail No. 35
Insurances

FICA	\$ 18,115.08	
FICA Medicare Only	1,821.88	
Staff Retirement	2,709.70	
Police Retirement	5,284.01	
Fire Retirement	3,826.95	
Workman's Compensation	31,207.00	
Unemployment Compensation	1,270.02	
Health Insurance	17,652.36	
Dental Insurance	1,190.16	
General Town Insurance	<u>33,659.00</u>	
		\$ 116,736.16

Detail No. 36
Capital Outlay

General Government Building:		
Office Equipment	\$ 4,100.05	
Public Safety:		
Police Cruiser	16,478.47	
Dry/Fire Hydrant	595.00	
Ambulance	44,155.00	
Rescue/Defibrillator	7,600.00	
Public Works:		
Gulf Road Erosion	<u>200.00</u>	
		\$ 73,128.52

Detail No. 37
Encumbered Regional Associations

Strafford Regional Planning Commission		\$ 800.00
--	--	-----------

Detail No. 38
Encumbered Donations & Gifts

Library Gifts/Donations	\$ 1,344.26	
E. Cotton Fund	<u>55.97</u>	
		\$ 1,400.23

Detail No. 39
Unbudgeted Loan Payment

Merchants National Bank	\$1,000,000.00
-------------------------	----------------

Detail No. 40
Transfer Special Funds

Conservation Fund	\$ 493.86	
Ambulance Fund	7,913.81	
Lagoon Fund	2,130.00	
Cemetery Perpetual Care	<u>3,400.00</u>	
		\$ 13,937.67

Detail No. 41
Unbudgeted Miscellaneous Expenses

Abatements and Refunds	\$ 53,597.81	
County Taxes	190,944.00	
School District 89-90 Approp.	1,120,940.01	
School District 90-91 Approp.	1,920,000.00	
Conservation Land Management	1,815.00	
Conservation Fund: 10% Current Use	302.00	
Water District Appropriation	<u>150.00</u>	
		\$3,287,748.82

Detail No. 42
Unbudgeted Town Purchases

Tax Lien Purchase	\$ 343,564.08
-------------------	---------------

Detail No. 43
Unbudgeted Payments To State

Marriage & Dog Licenses	\$ 878.50	
Total Payments		<u>\$5,846,687.47</u>

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

To the Members of the Board of Selectmen
Town of Northwood
Northwood, New Hampshire

We have audited the accompanying general purpose financial statements and the combining and individual fund financial statements of the Town of Northwood as of and for the year ended December 31, 1990, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Asset Account Group is not known.

In our opinion, except that the omission of the General Fixed Asset Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Northwood as of December 31, 1990, and the results of its operation (and cash flows of nonexpendable trust funds) for the year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the Town as of December 31, 1990, and the results of operations of such funds for the year then ended in conformity with generally accepted accounting principles.

Plodzik & Sanderson
Professional Association

January 23, 1991

EXHIBIT A
TOWN OF NORTHWOOD
Combined Balance Sheet - All Fund Types and Account Groups
December 31, 1990

	Governmental Fund Types	Special Revenue	Fiduciary Fund Types Trust and Agency	Account Groups General Long- Term Debt	Totals (Memorandum Only) December 31, 1990 December 31, 1989
<u>ASSETS AND OTHER DEBITS</u>					
Assets					
Cash and Equivalents	\$ 350,020	\$33,562	\$338,202	\$	\$ 721,784
Receivables (Net of Allowances for Uncol- lectibles)					
Taxes	1,052,233				933,759
Accounts	3,123	2,358			5,481
Interfund Receivable		4,023			4,023
Other Debits					3,557
Amount to Be Provided for Retirement of General Long-Term Debt				10,242	4,607
<u>TOTAL ASSETS AND OTHER DEBITS</u>	<u>\$1,405,376</u>	<u>\$39,943</u>	<u>\$338,202</u>	<u>\$10,242</u>	<u>\$1,636,447</u>
<u>LIABILITIES AND EQUITY</u>					
Liabilities					
Accounts Payable	\$ 165	\$	\$	165	\$ 1,218
Intergov. Payable	1,333,375	6,022		1,339,397	1,126,673
Interfund Payable	4,023			4,023	3,557
Comp. Absenses Pay.				10,242	4,607
Total Liabilities	<u>1,337,563</u>	<u>6,022</u>	<u>6,022</u>	<u>10,242</u>	<u>1,136,055</u>

Equity					
Fund Balances					
Reserved for Endowments		282,458		282,458	271,991
Reserved for Encumbrances	21,242			21,242	5,142
Reserved for Special Purposes		49,722		49,722	85,370
Unreserved					
Designated for Special Purposes			39,943	39,943	22,104
Undesignated	46,571			46,571	115,785
Total Equity	67,813	332,180	39,943	439,936	500,392
TOTAL LIABILITIES AND EQUITY	\$1,405,376	\$338,202	\$39,943	\$1,793,763	\$1,636,447

EXHIBIT B
TOWN OF NORTHWOOD

Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended December 31, 1990

	Governmental Fund Types	Fiduciary Fund Type	Totals (Memorandum Only)
	Special Revenue	Expendable Trust	December 31, 1990 December 31, 1989
<u>Revenues</u>			
Taxes	\$	\$	\$4,284,402 \$3,466,642
Licenses and Permits			223,235 242,077
Intergovernmental			124,176 122,009
Charges for Services	10,057		42,196 43,690
Miscellaneous	4,340	5,804	78,280 54,367
<u>Other Financing Sources</u>			
Operating Transfers In	5,270	20,825	88,089 51,931
<u>Total Revenues and Other</u>			
Financing Sources	19,667	26,629	4,840,378 3,980,716
<u>Expenditures</u>			
Current			
General Government	306		529,556 440,418
Public Safety			268,471 256,935
Highways, Streets, Bridges			171,133 213,983
Sanitation			134,228 118,160
Health			41,511 39,418
Welfare			63,692 33,717
Culture and Recreation	131		50,750 55,892
Capital Outlay	1,391		73,128 11,482
Debt Service			
Interest			47,938 53,941

Other Financing Uses					
Operating Transfers Out	<u>3,468,486</u>	<u>61,994</u>	<u>3,530,480</u>	<u>2,929,872</u>	
Total Expenditures and					
Other Financing Uses	<u>4,847,196</u>	<u>1,828</u>	<u>4,911,018</u>	<u>4,153,818</u>	
Excess (Deficiency) of					
Revenues and Other					
Financing Sources Over					
(Under) Expenditures					
and Other Financing Uses	(53,114)	17,839	(70,640)	(173,102)	
Fund Balances - January 1	<u>120,927</u>	<u>22,104</u>	<u>232,035</u>	<u>405,137</u>	
Fund Balances - December 31	<u>\$ 67,813</u>	<u>\$39,943</u>	<u>\$ 161,395</u>	<u>\$ 232,035</u>	

EXHIBIT C
TOWN OF NORTHWOOD
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual
General and Special Revenue Funds
For the Fiscal Year Ended December 31, 1990

	General Fund		
	<u>Budget</u>	<u>Actual</u>	<u>Variable Favorable (Unfavorable)</u>
<u>Revenues</u>			
Taxes	\$4,243,920	\$4,284,402	\$ 40,482
Licenses and Permits	234,509	223,235	(11,274)
Intergovernmental	124,153	124,176	23
Charges for Services	26,600	32,139	5,539
Miscellaneous	39,746	68,136	28,390
<u>Other Financing Sources</u>			
Operating Transfers In	<u>61,994</u>	<u>61,994</u>	
<u>Total Revenues and Other Financing Sources</u>	<u>4,730,922</u>	<u>4,794,082</u>	<u>63,160</u>
<u>Expenditures</u>			
<u>Current</u>			
General Government	432,729	529,250	(96,521)
Public Safety	271,204	268,471	2,733
Highways, Streets, Bridges	192,397	171,133	21,264
Sanitation	136,500	134,228	2,272
Health	43,676	41,511	2,165
Welfare	43,550	63,692	(20,142)
Culture and Recreation	52,648	49,359	3,289
Capital Outlay	93,120	73,128	19,992
<u>Debt Service</u>			
Interest	50,000	47,938	2,062
<u>Other Financing Uses</u>			
Operating Transfers Out	<u>3,468,184</u>	<u>3,468,486</u>	<u>(302)</u>
<u>Total Expenditures and Other Financing Uses</u>	<u>4,784,008</u>	<u>4,847,196</u>	<u>(63,188)</u>
<u>Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</u>	<u>(53,086)</u>	<u>(53,114)</u>	<u>(28)</u>
<u>Fund Balances - January 1</u>	<u>120,927</u>	<u>120,927</u>	
<u>Fund Balances - December 31</u>	<u>\$ 67,841</u>	<u>\$ 67,813</u>	<u>(\$ 28)</u>

Special Revenue Funds			Totals (Memorandum Only)		
<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
\$	\$	\$	\$4,243,920	\$4,284,402	\$40,482
			234,509	223,235	(11,274)
			124,153	124,176	23
	10,057	10,057	26,600	42,196	15,596
	4,340	4,340	39,746	72,476	32,730
<u>4,978</u>	<u>5,270</u>	<u>292</u>	<u>66,972</u>	<u>67,264</u>	<u>292</u>
<u>4,978</u>	<u>19,667</u>	<u>14,689</u>	<u>4,735,900</u>	<u>4,813,749</u>	<u>77,849</u>
325	306	19	433,054	529,556	(96,502)
			271,204	268,471	2,733
			192,397	171,133	21,264
			136,500	134,228	2,272
			43,676	41,511	2,165
75	131	(56)	43,625	63,823	(20,198)
4,578	1,391	3,187	57,226	50,750	6,476
			93,120	73,128	19,992
			50,000	47,938	2,062
			<u>3,468,184</u>	<u>3,468,486</u>	<u>(302)</u>
<u>4,978</u>	<u>1,828</u>	<u>3,150</u>	<u>4,788,986</u>	<u>4,849,024</u>	<u>\$ 60,038)</u>
	17,839	17,839	(53,086)	(35,275)	17,811
<u>22,104</u>	<u>22,104</u>		<u>143,031</u>	<u>143,031</u>	
<u>\$22,104</u>	<u>\$39,943</u>	<u>\$17,839</u>	<u>\$ 89,945</u>	<u>\$ 107,756</u>	<u>\$17,811</u>

EXHIBIT D
TOWN OF NORTHWOOD
Statement of Revenues, Expenses and Changes in Fund Balance
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1990

	<u>Fiduciary Fund Type Nonexpendable Trust Funds</u>	<u>Total (Memorandum Only) December 31, 1989</u>
<u>Operating Revenues</u>		
New Funds	\$ 3,800	\$ 3,400
Interest	<u>21,469</u>	<u>23,362</u>
<u>Total Operating Revenues</u>	<u>25,269</u>	<u>26,762</u>
<u>Operating Expenses</u>		
Cemetery	12,734	10,081
School Purposes	20	20
Other	<u>540</u>	<u>510</u>
<u>Total Operating Expenses</u>	<u>13,294</u>	<u>10,611</u>
<u>Operating Income</u>	11,975	16,151
<u>Operating Transfers</u>		
Transfers Out	<u>(1,790)</u>	<u>(1,990)</u>
<u>Net Income</u>	10,185	14,161
<u>Fund Balance - January 1</u>	<u>268,356</u>	<u>254,195</u>
<u>Fund Balance - December 31</u>	<u>\$278,541</u>	<u>\$268,356</u>

EXHIBIT E
TOWN OF NORTHWOOD
Statement of Cash Flows
All Nonexpendable Trust Funds
For the Fiscal Year Ended December 31, 1990

	Fiduciary <u>Fund Type</u> Nonexpendable <u>Trust Funds</u>
<u>Cash Flows From Operating Activities</u>	
Interest Received	\$ 21,469
New Funds Received	3,800
Trust Income Distribution	(13,294)
Operating Transfers Out	(<u>1,790</u>)
<u>Net Cash Provided by Operating Activities</u>	10,185
 <u>Cash - January 1</u>	 <u>268,356</u>
<u>Cash - December 31</u>	<u><u>\$278,541</u></u>
 Reconciliation of New Income to Net Cash Provided (Used) by Operating Activities	
<u>Net Income</u>	<u><u>\$ 10,185</u></u>

TOWN OF NORTHWOOD
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1990

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of Northwood, New Hampshire was incorporated in 1773 and operates under a Selectmen form of government.

The financial statements of the Town have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

A. Governmental Reporting Entity

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Reporting Entity," the Town of Northwood includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town is determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligations of the Town, obligation of the Town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

The following organizations are not part of the Town and are excluded from the accompanying financial report:

Northwood School District
Northwood Ridge Water Precinct

B. Basis of Presentation

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures/expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town: .

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources, and the related liabilities are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. Included in this fund type are the Special Trust Income, Drug Enforcement Program, Conservation Commission, Ambulance Replacement, and the Lagoon Fee Funds.

FIDUCIARY FUND TYPES

Fiduciary Funds are used to account for assets held by the Town in the trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The following are the Town's Fiduciary Fund Types:

Trust and Agency Funds - Trust and Agency Funds are used to account for the assets held in trust or as an agent for others by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) and Water Precinct Community Development Block Grant Funds are shown in this fund type.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups:

General Fixed Assets Account Group - General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by most other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

General Long-Term Debt Account Group - This group of accounts is established to account for all long-term debt of the Town.

Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements, because their inclusion would make certain statements unduly complex and difficult to understand.

C. Basis of Accounting

The accounts of the Governmental, Expendable Trust, and Agency Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Application of the "susceptibility to accrual" criteria requires judgement, consideration of the materiality of the item in question, and due regard for the practicality of accrual, as well as consistency in application. Those revenues susceptible to accrual are taxes, intergovernmental revenues, charges for services and interest revenue. Licenses and permits and most other local source revenues are not susceptible to accrual, because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Accumulated unpaid vacation and sick pay, and principal and interest on general long-term debt, are recorded as fund liabilities when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgetary Accounting

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal

requirements which govern the Town's operations. At its annual meeting, the Town adopts a budget for the current year for the General and all Special Revenue Funds. This budget is adopted on a basis consistent with generally accepted accounting principles.

The budget is used by the Department of Revenue Administration each fall to set the tax rate for the municipality. Management may transfer appropriations between operating categories as they deem necessary. All annual appropriations lapse at year-end unless encumbered. Expenditures may not legally exceed budgeted appropriations in total.

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31, and are carried forward to supplement appropriations of the subsequent year.

State Statutes require balanced budgets, but provide for the use of beginning General Fund unreserved fund balance to achieve that end. In 1990, the beginning General Fund balance was applied as follows:

Unreserved Fund Balance	
Used to Reduce Tax Rate	\$47,944
Beginning Fund Balance -	
Reserved for Encumbrances	<u>5,142</u>
Total Use of Beginning Fund Balance	<u>\$53,086</u>

E. Assets, Liabilities and Fund Equity

1. Cash and Equivalents

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

2. Investments

Investments are stated at cost or, in the case of donated investments, at the market value on the date of bequest or receipt.

3. Receivables

Revenues for the most part are recorded when received, except for the following items for which receivables have been recorded:

- a. Tax revenue is recorded when a warrant for collection is committed to the Tax Collector. However, any taxes or properties involved in bankruptcy as of December 31, 1990 have been reserved. These property taxes total \$98,459.

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Northwood annually recognizes all taxes receivable at the end of the fiscal year unless reserved as explained above.

The Town believes that the application of NCGA Interpretation 3, which would result in a decrease in the undesignated General Fund unreserved fund balance, would give a misleading impression of the Town's ability to meet its current and future obligations. On December 7, 1984, the Governmental Accounting Standards Board (GASB), in response to a related inquiry, gave justification for this deviation from the generally accepted 60-day rule on revenue recognition, concluding that the circumstances relating to the payment of school tax liabilities in New Hampshire were unusual and therefore justified a period of greater than sixty days. This practice is consistent with the previous year.

As prescribed by law, the Tax Collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If the property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

A receivable for such liens is recognized, with no allowance for uncollectibles due to the process of deeding.

- b. Interest on investments is recorded as revenue in the year earned.
- c. Various service charges (ambulance and police) are recorded as revenue for the period when service was provided.

4. Interfund Receivables and Payables

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers. To the extent that certain transactions have not been paid or received as of December 31, balances of interfund amounts receivable or payable have been recorded.

5. Long-Term Liabilities

All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General obligation bonds and other forms of long-term debt supported by general revenues are obligations of the Town as a whole. Accordingly, such unmatured obligations of the Town are accounted for in the General Long-Term Debt Group of Accounts.

6. Fund Equity

Reserved Fund Balance

Reserved fund balance indicates that portion of fund equity which has been legally segregated for specific purposes.

Designated Fund Balance

Designated fund balance indicates that portion of fund equity for which the Town has made tentative plans.

Undesignated Fund Balance

Undesignated fund balance indicates that portion of fund equity which is available to reduce taxes for the subsequent year.

F. Vacation and Sick Pay

Permanent full-time employees receive ten (10) days of sick leave per year, part-time employees receive five (5) days

sick leave, with a maximum accumulation of thirty (30) days. Vacation is granted in varying amounts based on length of service. Vacation pay accumulation does not exceed a normal year's allowance. Estimated value of sick leave is \$10,242.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Overdraft of Appropriations and Application of Municipal Budget Law (RSA 32:10A)

As noted in Exhibit A-2, there was a net overdraft of budgetary appropriations of \$84,430. This included an overexpended balance of \$103,004, in the "overlay" appropriation, which is not voted by Town Meeting, but rather established by the State when setting the annual tax rate, and is excluded in determining the amount of over or underexpenditure. Therefore, taking this into consideration, the total budgetary unexpended balance of appropriations amounts to \$18,574, which indicates that the Town was still in compliance with the provisions of the Municipal Budget Law.

NOTE 3 - ASSETS

A. Cash and Investments

At year end, the carrying amount of the Town's cash deposits is \$721,784 and the bank balance is \$939,415. Of the bank balance, \$496,041 was covered by Federal depository insurance, and \$443,374 was uninsured.

The Town is further authorized to invest Trust Funds, except Capital Reserve Funds, in obligations of political subdivisions and stocks and bonds that are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with other Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

B. Property Taxes

The property tax year is from April 1 to March 31 and all property taxes are assessed on the inventory taken in April of that year.

The Town subscribes to the semi-annual method of tax collection as provided for by RSA 76:15-a. Under this method, tax bills are sent on or around May 1 and November 1 of each year, with interest accruing at a rate of 12% on bills outstanding for more than thirty days.

The May 1 billing is considered an estimate only and is one half of the previous year's tax billing. The remaining balance of taxes due is billed in the fall after the State Department of Revenue Administration has calculated and approved the Town's tax rate for the fiscal year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1990 was \$103,005 and expenditures amounted to \$206,009. The property taxes collected by the Town include taxes levied for the Northwood School District, Rockingham County, and Northwood Ridge Water Precinct, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

E. Interfund Receivables/Payables

Individual fund interfund receivable and payable balances at December 31, 1990 are as follows:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General Fund	\$	\$4,023
<u>Special Revenue Funds</u>		
Special Trust Income	3,025	
Conservation Commission	678	
Lagoon Fees	<u>320</u>	<u> </u>
<u>Totals</u>	<u>\$4,023</u>	<u>\$4,023</u>

NOTE 4 - LIABILITIES

A. Intergovernmental Payable

The Town has recorded \$1,333,237 as an intergovernmental payable, which represents the balance of the school district assessment due to be paid to the Northwood School District during the six-month period ending June 30, 1991.

B. Defined Benefit Pension Plan

Most police and fire personnel of the Town of Northwood participate in the New Hampshire Retirement System, a cost-sharing multiple-employer public employee retirement system. This system is a defined benefit contributory retirement plan, administered by the State of New Hampshire, which covers substantially all employees of the State and participating political subdivisions, and the teaching and professional staff of the public school system. The payroll for Town employees covered by the system for the year ended December 31, 1990 was \$125,697; the Town's total payroll was \$341,055.

The New Hampshire Retirement System provides retirement, disability and death benefits according to predetermined formulae. All full-time employees are eligible to participate in the system.

Police and fire personnel are required by State Statute to contribute 9.3% of their salary to the plan. The Town is

required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985. These contributions represented 6.23% for police and 8.13% for firemen, through June 30, 1990. From July 1, 1990, the Town's contribution rates were 6.82% for police and 8.40% for firemen. The contribution requirements for the year ended December 31, 1990 were \$20,675, which consisted of \$8,985 from the Town and \$11,690 from employees.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1989 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$1,332,083,112. The system's net assets available for benefits on June 30, 1989 (as reported in the Plan's Audited Annual Report dated June 8, 1990) was at \$1,114,621,243. No more recent figures are available at this time. The percentage that the Town has in relation to the entire plan cannot be determined. Nor is 10-year historical trend information required by GASB 5 available for individual employees. See page 32 of the above-referenced Annual Report.

The Town also participates in the I.C.M.A. pension plan and contributed \$2,708 for its covered employees in 1990.

Compensated Absences

The Town has recognized \$10,242 as an accrued liability for compensated absences, which is reflected in the General Long-term Debt Account Group.

NOTE 5 - FUND EQUITY

Reserved for Encumbrances

The General Fund reserve for encumbrances at December 31, 1990 is detailed in Exhibit A-2 and totals \$21,242.

Reserved for Special Purposes

The \$49,722 of fund balances reserved for special purposes represents Capital Reserve Funds legally reserved for specific future purposes.

Reserved for Endowments

The \$282,458 reserved for endowments represents the balance of Trust Funds which must be held for investment or expended for specific purposes.

Designated for Special Purposes

The \$39,943 designated for special purposes represents Special Revenue Fund balances which management intends to use in the subsequent years.

Trust Funds

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1990 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemetery	\$143,751	\$71,725
Library	27,681	11,093
Miscellaneous	<u>16,987</u>	<u>7,304</u>
<u>Total Nonexpendable</u>	<u>\$188,419</u>	<u>\$90,122</u>

	<u>Expendable</u>
<u>Capital Reserve Funds</u>	
Ambulance	\$ 1,662
Highway Equipment	13,446
Highway Safety Equipment	875
Fire Truck	22,138
Town Hall	11,601
<u>Other Expendable</u>	
Library	<u>3,917</u>
<u>Total Expendable</u>	<u>\$ 53,639</u>
<u>Total All Trust Funds</u>	<u>\$332,180</u>

NOTE 6 - LITIGATION

There are various claims and suits pending against the Town which arise in the normal course of the Town's activities. In the opinion of management, the ultimate disposition of these various claims and suits will not have a material effect on the financial position of the Town.

EXHIBIT A-1
TOWN OF NORTHWOOD
General Fund
Statement of Estimated and Actual Revenues
For the Fiscal Year Ended December 31, 1990

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$4,187,900	\$4,190,448	\$ 2,548
Yield	3,000	2,527	(473)
Land Use Change	3,020	7,410	4,390
Interest & Penalties on Taxes	50,000.	84,017	34,017
Total Taxes	<u>4,243,920</u>	<u>4,284,402</u>	<u>40,482</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	225,000	207,519	(17,481)
Dog Licenses	1,660	1,733	73
Business Licenses, Permits, Fees	7,000	12,981	5,981
Boat Registration Fees	849	1,002	153
Total Licenses and Permits	<u>234,509</u>	<u>223,235</u>	<u>(11,274)</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	77,802	77,802	
Highway Block Grant	43,351	42,244	(1,107)
Reimb. a/c State-Fed. Forests	60	22	(38)
Gas Tax Refund	1,000	514	(486)
Land Management Grant	1,815	1,815	
Recreation Grant	125	125	
Other Reimbursements		1,244	1,244
<u>Federal Grant</u>			
Emergency Management		410	410
Total Intergov. Revenues	<u>124,153</u>	<u>124,176</u>	<u>23</u>
<u>Charges for Services</u>			
Income From Departments	17,000	14,184	(2,816)
Rent of Town Property	1,600	3,532	1,932
Special Police Duty	8,000	14,423	6,423
Total Charges for Services	<u>26,600</u>	<u>32,139</u>	<u>5,539</u>
<u>Miscellaneous Revenues</u>			
Interest on Deposits	25,000	40,450	15,450
Sale of Town Property	5,027	14,291	9,264
Insurance Dividends & Reimb.	8,219	10,475	2,256
Fines and Damages		1,420	1,420
Donations	1,500	1,500	
Total Miscellaneous Revenues	<u>39,746</u>	<u>68,136</u>	<u>28,390</u>

<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
<u>Interfund Transfers</u>			
<u>Trust Fund</u>			
<u>Expendable Trust Fund</u>			
Capital Reserve Funds	<u>61,994</u>	<u>61,994</u>	<u> </u>
<u>Total Revenues and Other</u>			
<u>Financing Sources</u>	4,730,922	<u>\$4,794,082</u>	<u>\$63,160</u>
<u>Unreserved Fund Balance</u>			
<u>Used to Reduce Tax Rate</u>	<u>47,944</u>		
<u>Total Revenues, Other Financing</u>			
<u>Sources and Use of Fund</u>			
<u>Balance</u>	<u>\$4,778,866</u>		

EXHIBIT A-2
TOWN OF NORTHWOOD
General Fund
Statement of Appropriations, Expenditures and Encumbrances
For the Fiscal Year Ended December 31, 1990

Current	Encumbered From 1989	Appropriations 1990	Expenditures Net of Refunds	Encumbered To 1991	(Over) Under Budget
<u>General Government</u>					
Town Officers' Salaries	\$	\$ 40,959	\$ 38,390	\$	\$ 2,569
Town Officers' Expenses		100,040	93,877	1,178	4,985
Election & Registration		3,745	3,237		508
Cemeteries		1,036	598		438
General Government Bldgs.		29,270	23,353		5,917
Reappraisal of Property		10,000	10,000		
Planning & Zoning	2,441	14,197	15,056	2,441	(859)
Legal Expenses		18,500	21,529		(3,029)
Strafford Reg. Planning		2,033	2,033		
Employee Benefits		32,773	31,758		1,015
Insurance		52,842	50,993		1,909
Unemployment Compensation		1,488	1,270		218
Workers Compensation		20,400	31,207		(10,807)
Overlay		103,005	206,009		(103,004)
Total Gen. Government	2,441	430,288	529,250	3,619	(100,140)
<u>Public Safety</u>					
Police Commission		1,775	3,970		(2,195)
Police Department		144,322	151,305	281	(7,264)
Fire Department		101,002	98,973	402	1,627
Building Inspection		21,630	12,216		9,414
Emergency Management		2,475	2,007		468
Total Public Safety		271,204	268,471	683	2,050
<u>Highways, Streets, Bridges</u>					
Town Maintenance		160,726	144,878		15,848
Gen. Highway Expenses		29,671	24,414		5,257
Street Lighting		2,000	1,841		159
Total Highway		192,397	171,133		21,264

Sanitation				
Solid Waste Disposal	37,315	24,425	12,890	
Lamprey Reg. Solid Waste	99,185	109,803	(10,618)	
Total Sanitation	<u>136,500</u>	<u>134,228</u>	<u>2,272</u>	
Health				
Rescue Squad	17,955	16,748	1,207	
Animal Control	1,717	1,355	362	
Vital Statistics	100	91	9	
Health Officer	1,185	598	587	
Health Centers	22,719	22,719		
Total Health	<u>43,676</u>	<u>41,511</u>	<u>2,165</u>	
Welfare				
General	43,550	63,692	(20,142)	
Culture & Recreation				
Library	289		4,148	
Parks and Recreation	30,357	26,498	458	
Patriotic Purposes	19,783	19,325		
Conservation Commission	500	500		
Total Cul. & Recreation	<u>1,719</u>	<u>3,036</u>	<u>(1,815)</u>	
	<u>289</u>	<u>49,359</u>	<u>2,791</u>	
Capital Outlay				
Gulf Road Extension	2,412		2,412	
Police Cruiser	16,350	200	122	
Dry Hydrant	16,600	16,478	100	
Ambulance	695	595	283	
Defibrillator	44,438	44,155		
Office Equipment	7,600	7,600		
Total Capital Outlay	<u>5,025</u>	<u>4,100</u>	<u>633</u>	
	<u>2,412</u>	<u>73,128</u>	<u>3,550</u>	
Debt Service				
Tax Anticipation-Interest	50,000	47,938	2,062	

Other Financing Uses				
Operating Transfers Out				
Interfund Transfers				
Special Revenue Fund				(302)
Conservation Com.	3,178	3,480		
Expendable Trust Fund				
Capital Reserve Fund	20,825	20,825		
Intergovernmental Transfers				
School District Assessment	3,253,237	3,253,237		
County Tax Assessment	190,944	190,944		
Total Operating				
Transfers Out	3,468,184	3,468,486		(302)
Total Appropriations,				
Expenditures and Other				
Financing Uses	\$ 5,142	\$4,847,196	\$21,242	\$84,430

EXHIBIT A-3
TOWN OF NORTHWOOD
General Fund

Statement of Changes in Unreserved - Undesignated Fund Balance
For the Fiscal Year Ended December 31, 1990

Unreserved - Undesignated
Fund Balance - January 1

\$115,785

Deduction

Unreserved Fund Balance Used
to Reduce the 1990 Tax Rate

47,944

\$ 67,841

Addition

1990 Budget Summary

Revenue Surplus (Exhibit A-1)
Overdraft of Appropriations
(Exhibit A-2)

\$ 63,160

(84,430)

1990 Budget Deficit

(21,270)

Unreserved - Undesignated

Fund Balance - December 31

\$ 46,571

EXHIBIT B-1
TOWN OF NORTHWOOD
Special Revenue Funds
Combining Balance Sheet
December 31, 1990

ASSETS	Special Tr. Funds Income Account	Drug Enforce. Program	Conservation Commission	Ambulance Replace. Fund	Lagoon Fee Fund	Totals	
						December 31, 1990	December 31, 1989
Cash and Equivalents	\$	\$ 78	\$ 23,207	\$ 8,108	\$ 2,169	\$ 33,562	\$ 18,547
Receivables (Net of Allowances for Uncollectibles)							
Interfund Receivable	3,025		678	2,143	215 320	2,358 4,023	3,557
TOTAL ASSETS	\$3,025	\$ 78	\$ 23,885	\$10,251	\$2,704	\$ 39,943	\$ 22,104
EQUITY							
Fund Balances							
Unreserved							
Designated for Special Purposes	\$3,025	\$ 78	\$ 23,885	\$10,251	\$2,704	\$ 39,943	\$ 22,104

EXHIBIT B-2
TOWN OF NORTHWOOD
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 1990

	Special Tr. Funds Income Account	Drug Enforce. Program	Conservation Commission	Ambulance Replace. Fund	Lagoon Fee Fund	Totals December 31, 1990	December 31, 1989
Revenues							
Charges for Services	\$	\$	\$	\$10,057	\$	\$10,057	\$
Miscellaneous		1	1,441	194	2,704	4,340	1,243
Other Financing Sources							
Operating Transfers In	1,790		3,480			5,270	7,084
Total Revenues and Other Fin. Sources	<u>1,790</u>	<u>1</u>	<u>4,921</u>	<u>10,251</u>	<u>2,704</u>	<u>19,667</u>	<u>8,327</u>
Expenditures							
Current							
General Government	306					306	1,002
Public Safety							
Welfare	131					131	
Culture & Recreation	1,391					1,391	4,041
Total Expenditures	<u>1,828</u>					<u>1,828</u>	<u>5,043</u>
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures	(38)	1	4,921	10,251	2,704	17,839	3,284
Fund Balances - Jan. 1	<u>3,063</u>	<u>77</u>	<u>18,964</u>			<u>22,104</u>	<u>18,820</u>
Fund Balances - Dec. 31	<u>\$3,025</u>	<u>\$78</u>	<u>\$23,885</u>	<u>\$10,251</u>	<u>\$2,704</u>	<u>\$39,943</u>	<u>\$22,104</u>

EXHIBIT C-1
TOWN OF NORTHWOOD
Trust Funds
Combining Balance Sheet
December 31, 1990

	Trust Funds		Totals	
	Expendable	Nonexpendable	December 31, 1990	December 31, 1989
	Trusts	Capital Reserve	Town	
Cash and Equivalents	\$3,917	\$55,744	\$278,541	\$362,929
<u>ASSETS</u>				
<u>LIABILITIES AND EQUITY</u>				
Liabilities				
Intergovernmental Payable	\$	\$ 6,022	\$ 6,022	\$ 5,568
Equity				
Fund Balances				
Reserved for Endowments	3,917		278,541	271,991
Reserved for Sp. Purposes		49,722	49,722	85,370
Total Equity	3,917	49,722	332,180	357,361
TOTAL LIABILITIES AND EQUITY	\$3,917	\$55,744	\$338,202	\$362,929

EXHIBIT C-2
TOWN OF NORTHWOOD
Fiduciary Fund Type
Expendable Trust Funds
Combining Statement of Revenues, Expenditures & Changes in Fund Balance
For the Fiscal Year Ended December 31, 1990

	Trust Funds	Capital Reserve Funds	Totals	
			December 31, 1990	December 31, 1989
<u>Revenues</u>				
New Funds	\$	\$	\$	\$ 1,125
Interest Income	283	5,521	5,804	6,947
<u>Other Financing Sources</u>				
Operating Transfers In		20,825	20,825	44,847
<u>Total Revenues and</u>				
<u>Other Financing Sources</u>	283	26,346	26,629	52,919
<u>Expenditures</u>				
<u>Current</u>				
Culture & Recreation				3,351
<u>Other Financing Uses</u>				
Operating Transfers Out		61,994	61,994	
<u>Total Expenditures and</u>				
<u>Other Financing Uses</u>		61,944	61,994	3,351
<u>Excess (Deficiency) of</u>				
<u>Revenue and Other</u>				
<u>Sources Over (Under)</u>				
<u>Expenditures and</u>				
<u>Other Financing Uses</u>	283	(35,648)	(36,365)	49,568
<u>Fund Balances- Jan. 1</u>	3,634	85,370	89,004	39,436
<u>Fund Balances- Decm 31</u>	<u>\$3,917</u>	<u>\$49,722</u>	<u>\$53,639</u>	<u>\$89,004</u>

EXHIBIT C-3
TOWN OF NORTHWOOD
Agency Fund
Statement of Changes in Assets and Liabilities
For the Fiscal Year Ended December 31, 1990

<u>Water District Community Development Block Grant Fund</u>	<u>Balance January 1, 1990</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1990</u>
 <u>ASSETS</u>				
Cash and Equivalents	<u>\$5</u>	<u>\$-0-</u>	<u>\$5</u>	<u>\$-0-</u>
 <u>LIABILITIES</u>				
Escrow and Performance Deposits	<u>\$5</u>	<u>\$-0-</u>	<u>\$5</u>	<u>\$-0-</u>

TOWN OF NORTHWOOD

TRUST FUNDS

SUMMARY OF INVESTMENTS BY BANK

FISCAL YEAR ENDED DECEMBER 31, 1990

Bank	Balance 12-31-89	Additions	Interest Income	Expenditures	Balance 12-31-90
Suncook Bank:					
Cemetery Int. Acct. #1	\$ 10895.34	---	\$ 330.71	\$10022.00	\$ 9458.58
" " #2	340.07	---	---	---	340.07
" " #3	26002.31	---	2261.61	---	25835.47
	<u>(37237.72)</u>		<u>(2591.68)</u>	<u>(10022.00)</u>	<u>(35634.12)</u>
Cemetery, Other					
Miner Well	5059.18	---	410.66	313.88	5155.96
	<u>(5059.18)</u>		<u>(410.66)</u>	<u>(313.88)</u>	<u>(5155.96)</u>
Library Funds:					
A & A Caswell	597.05	---	49.08	40.00	606.13
Eugene Grant	752.14	---	63.85	40.00	775.99
Irene Grant	1385.31	---	117.60	80.00	1422.91
A. Parsons	590.32	---	50.25	20.00	620.57
G. Gardner	1594.31	400.00	132.25	50.00	2076.56
Library Savings	3634.16	---	283.06	0.00	3917.22
	<u>(8553.29)</u>	<u>(400.00)</u>	<u>(696.09)</u>	<u>(230.00)</u>	<u>(9419.38)</u>
Miscellaneous Funds:					
Woodman Mem.	870.07	---	73.83	15.00	928.90
Nwd. Bicentennial	5366.36	---	435.64	325.00	5477.00
Henry Lovejoy	555.88	---	45.29	----	601.17
Jenness Pond	936.16	---	76.70	----	1012.86
Electa Cotton	1017.64	---	78.45	75.00	1021.09
	<u>(8746.11)</u>		<u>(709.91)</u>	<u>(415.00)</u>	<u>(9041.02)</u>
Capital Reserve Accts.:					
Ambulance	30092.77	10825.00	1433.06	40689.00	1661.83
Highway Equipment	12418.01	---	1028.17	----	13446.18
Highway Safety	12312.78	---	562.25	12000.00	875.03
Reappraisal	9172.55	---	132.13	9304.68	----

	Balance 12-31-89	Additions	Interest Income	Expenditures	Balance 12-31-90
Fire Truck	10686.90	10000.00	1451.39	--	22138.29
Town Hall Expansion	10686.90	---	913.41	--	11600.31
	(85369.91)	(20825.00)	(5520.41)	(61993.68)	(49721.64)
First Capital Bank					
Cemetery Princ.Acct.	115898.68	2350.00	9166.08	(40181.94)	87232.82
Capital Reserve Acct.	5563.24	---	459.03	---	6022.27
	(121461.92)	(2350.00)	(9625.11)	(40181.94)	(93255.09)
N.H. Savings Bank					
Library Funds:					
A. Tasker	13430.38	---	1113.03	800.00	13743.41
James Bryant	4518.21	---	374.22	250.00	4642.43
Fremont Swain	3397.07	---	281.34	---	3678.41
C. Carlisle	2232.72	---	191.33	130.00	2294.05
Edward Tasker	8235.91	---	677.22	---	8913.13
	(31814.29)		(2637.14)	(1180.00)	(33271.43)
Concord Savings Bank					
Cemetery Princ.Acct.		(34880.85)	909.35	---	35790.20
Cemetery, Other:					
Florence Miner Fund	42446.82	---	3275.19	1963.16	43758.85
Caroline Randlett	7676.04	---	648.51	420.00	7904.55
	(50122.86)	(34880.85)	(4833.05)	(2383.16)	(87453.60)
Seacoast Savings Bank					
Fernald Fund	14558.60	---	1231.42	540.00	15250.02
	(14558.60)		(1231.42)	(540.00)	(15250.02)
			+(5862.72)		
GRAND TOTALS:	\$362923.88	\$58455.85	\$34082.19	\$117259.66	\$338202.26

SELECTMEN'S REPORT TO THE TOWN

The vote on the 1990 Town Budget resulted in a 5% reduction of the bottom line total. This was a first! Other years individual appropriations were slashed which resulted in a change in the bottom line total. The 1990 action mandated positive action by the Selectmen in adjusting every budget. The Board determined that salaries should not be affected. By April 1st the Selectmen called an open meeting with all departments to receive their revised budgets. The cooperation shown was outstanding. Everyone was receptive and helped pull together a budget that fit the bottom line. We wish at this time to again thank everyone for their support and cooperation.

The 1991 budget again exemplifies the cooperation of all departments. The Selectmen requested budgets as near the 1990 totals as possible. The end result is a 1991 budget that is below the final 1990 figure. There are some changes within the budget that are a result of the economy. The 1990 Welfare budget was overspent; and the 1991 Welfare budget reflects the prediction of the economy for 1991. Whenever possible welfare applicants have been referred to State agencies for assistance. In a few cases, work on town roads, painting and other miscellaneous jobs have been done by welfare applicants. The Food Pantry has received food from the Boy Scout Drive, private, church and organization donations as well as government support. All welfare applicants received food baskets at Thanksgiving and Christmas as a result of the efforts of the various churches and organizations.

With the budget cuts in place, work to be done on Town roads was readjusted. Instead of purchasing sand for winter maintenance, all Town roads were swept and the 1989-90 winter sand collected and recycled for use during the 1990-91 winter season. The result was a \$5000. savings! The same method will be used this coming year.

The Old Turnpike Road culvert project remained in the budget. The work was completed with some slight inconvenience to the residents of that road. It was necessary to close the road for a longer period of time than expected. This caused a lapse in mail delivery, for which we apologize. The culvert was installed within the budgeted amount. Several contractors took the bid specifications, but only one responded with a bid.

The Town's 1989 application to the New Hampshire Wetlands Board for the erosion control project on Gulf Road, along the shore of Pleasant Lake, finally received a public hearing in September of 1990. A denial decision was rendered in late November 1990. The Selectmen have appealed for reconsideration as the reasons for denial contained incorrect information. The roadway is not to be widened; the sweeping of winter sand uncovered the 18 feet of pavement in the 2 rod right-of-way, and has provided additional pavement for the passing of vehicles. It is anticipated that reconsideration will provide the requested permit.

Money was appropriated for replacement of office equipment, including new chairs. With the knowledge that several large private

sector companies were consolidating their operations, letters were written requesting consideration of a tax deductible donation of furniture to the Town. Sanders Associates of Nashua responded and we were able, for the cost of moving, to replace most of our desks and chairs, and to add tables and files to our office. The desks and chairs we discarded were given to the Elementary School and the Water District. The process of placing the newly acquired equipment included the rearranging of the offices - placing the Treasurer and Bookkeeper in the Selectmen's Office, the Planning Board and Building Inspector in the Business Office, and the Selectmen and Administrative Assistant in the former Planning Board Room. The "new" furniture and office changes have improved the appearance of the Town Hall, and the employees have readily accepted the change. Room divider panels were also donated. They will be used in the basement area to create a meeting room. This area now contains town maps, Conservation Commission files and maps, and is constantly used by several committees for meetings. The creating of this meeting area has helped to relieve the demand on the main hall, and has helped conserve heating fuel.

The newly appointed Recycling Committee has been forging ahead with several recycling programs. Changes in the cost of the metal collections were made; white, colored and computer paper collections were instituted, as well as newspaper and magazine collections. The Salvation Army containers have been filled to overflowing since they were put in place last Spring. The newest recycling effort is batteries. All programs are progressing favorably, and 1991 should begin to show a decrease in our Lamprey tonnage, and an increase in recycled materials. Volunteers are needed to assist the Committee members. Regular meetings of the Committee are held at the Town Hall - you are welcome to attend and assist.

Eight Tax Collector's deeds were received in 1990, for seasonal and year-round properties, as well as land and the so-called Frog Pond on Bow Lake Road. The Frog Pond parcel has now been Warranty deeded to us through an agreement with the Roman Catholic Bishop of Manchester. The Selectmen are making every effort to return the other properties to their previous owners. Those properties that cannot be returned will be auctioned as soon as possible.

There is one important project that has been placed on the "back burner" because of lack of time, help and money. That project is the numbering of all houses and house lots. This project's importance is not only for the receiving of mail, but also for the prompt response of emergency equipment. In order for several residents to receive mail at their door, this project must be completed in its entirety. Volunteers have attempted to work on this project, but have had to put it aside. If there were enough volunteers to divide the town into sections, the completion of the numbering would take less time and could be completed, within this next year. If you have spare time, and feel you could help us, please let us know.

The economy has slowed construction of new homes way down, which does allow for a breather, and buys us some time as far as office space, school space, etc. is concerned. We must use this time wisely to plan for the future.

This past Fall the State of New Hampshire, through the N.H. Land Trusts, purchased the Edward and Marjorie Burt property, which extends from Route 4 to the Deerfield line - a total of over 600 acres with roads and a large pond. The State plans to make this a park and Selectman Chesley and Conservation Commission Vice-Chairman Thomas Arter, will be working with the State Park Division to plan for the park. This acquisition by the State has assured Northwood of a perpetual green space - an open space that will be used for recreational purposes, and which will entice many visitors to our town. We will benefit from this new park, and we should use it wisely and be proud of it.

In March of 1991, Selectman True W. Chesley will be completing his 24th year as a Selectman. His knowledge of the Town, his expertise in all facets of Town business, and his careful handling of welfare assistance has made him the most valuable member of this Board. There will never be enough time for us to extract the wealth of knowledge that True has. He has been a concerned, hard working and extremely respected gentleman during his eight terms of office. As of this writing, he plans to run for his 9th term. We wish, for the record, to publically thank him for his 24 years of devoted service to the Town of Northwood, and to wish him luck and success in his bid for re-election.

CEMETERY TRUSTEES REPORT

Once again, the cemeteries of Northwood and the Trustees who oversee them experienced an uneventful year, one almost free of vandalism. We are grateful for this and hope community awareness will continue. We remind you again of the high costs when vandalism does occur.

The costs of vandalism are numerous and not all can be counted in dollars and cents. Within the past several years, a land owner in Northwood who had a small burying yard on his property simply took up the stones, stacked them by his barn, smoothed the ground and grassed it over. How shall we measure that loss?

If you believe that an improper action is occurring in any cemetery, large or small, report it!

Though vandalism was down, costs of caring for the cemeteries did increase in spite of the efforts of the Elliotts. (They cannot control the rain.) We again request all who own, or whose families own, cemetery lots in Northwood to make sure your lot is funded and funded adequately. Your failure to do that places an unfair burden on those lot owners who have provided sufficient perpetual care. Your failure to provide perpetual care may also, at some future time, cause hardship for someone at the time of a family death, as Northwood now has voted there will be no burials in an unfunded lot.

Thanks, as always, goes to Sherman Elliott and his crew and to Larry Elliott.

Thanks to our most recent cemetery trustee, Andy Turner, for his great interest, for his minutes of the meetings, for his booklet, "Cemetery Guidelines" and for the repaired fence at East Northwood Cemetery.

Thanks, also, to Samuel Johnson who has been a devoted trustee member for the past three years.

Respectfully submitted,

Joann Bailey, Chairman

NORTHWOOD CONSERVATION COMMISSION

The Northwood Conservation Commission was established by the Town of Northwood to protect the natural resources of the Town, to promote awareness of conservation practices and policies, and to protect the water resources of the town.

The Commission serves as an advisory committee to the Northwood Board of Selectmen who appoint Conservation Commission members. Any resident with an interest in conservation and natural resources and who would like to become a member of the Commission or be involved in any of its projects is encouraged to contact the Board of Selectmen or the Conservation Commission at the Northwood Town Hall.

The Conservation Commission meets at 7:30 P.M. on the first Tuesday of the month at the Town Hall. The public is always welcome.

The year 1990 saw some important new events take place as well as the continuation of many on-going projects.

1. Northwood Town Forest: The four properties which make up the Town Forests, the School Lot, the Parsonage Lot, the Giles Pasture Lot and the Deslaurier Lot, have been examined by the consulting forester, Charles Moreno and a management plan has been proposed by him. The Commission has reviewed this plan and has worked out a rough timetable for action on it and will apply for cost-sharing grants when they are applicable.
2. The Natural History Lecture Series: The popular lecture series continued with many presentations in 1990 and was fortunate to be able to use facilities at Coe-Brown when larger accommodations were needed. The monthly program featured experts in a wide variety of conservation and resource areas including local geology, wildlife rehabilitation, black bears, NH mountain lore, conservation easements, loons, tree planting and rainforests. It is expected to continue in 1991 with presentations on the nuisance-weed lake milfoil, erosion and logging management, and reptiles and amphibians. The lecture series is presented on the third Wednesday of the month at 7:30 P.M.
3. Conservation Easements: Of major importance this year was the purchase by the State Park System of the 663 acre "Betty Meadows" from Mr. Burt. The Commission actively supported this effort as the lands adjacent to the town lands on Saddleback Mountain. These tracts shall be enjoyed for generations to come. A citizen input committee has been formed to work on camping and usage plans for the area.
Commission member, Mary Kaufhold, was deeply involved in other easement projects and has become our most knowledgeable member on the myriad of possible methods for land conservation and we salute her dedicated efforts.

4. Route 393/East-West Highway: The Commission has been following all activities concerning this major highway plan and has submitted position statements and given feedback at each public hearing. It should be emphasized that these plans will greatly affect the entire town and all citizens should speak up on this subject to help ensure that irreplaceable important natural features of our town not be disregarded by the state planners.
5. The Nature Trail: The use of the trail next to the elementary school has been increasing as all ages of students utilize the living science classroom features. There has also been cross-country skiing, maple sugaring and there is a plan being readied for it to be the focus of an Eagle Scout Project.
6. Earth Day: April 22 was the 20th anniversary of Earth Day and Northwood's activities included a Town Clean-Up, a road race and the annual Saddleback Mountain Hike with good attendance at all activities. The Mountain hike was also repeated in September. Arbor Day type of activities featured tree plantings at Town Hall, Community Hall and the Ridge School.
7. Dredge and Fill Permits: This important sub-committee deals with many aspects of residents' usage of property and has been steadily active all year. The publication of the pamphlet entitled Wetlands and Their Regulation was done in March 1990 and distributed at Town Meeting. It outlines the definition of wetlands and when a Dredge/Fill Permit is required. It is available to any resident and we encourage all townspeople to be familiar with the basics involved.

Any property owner planning a project that involves filling, dredging or building in a lake, pond, swamp or other wetland must file an application with the Town Clerk. The Northwood Conservation Commission reviews all local applications on behalf of the Town and makes recommendations to the State. The Commission reviews projects during an on-site visitation and/or during its regular monthly meeting.

The decision to grant a State Dredge and Fill Permit is made by the State Wetlands Board based upon reports made by its own staff members and by the local conservation commission.

It is hoped that the positive strides made this year are made again in 1991 and it is our wish that the individual goals of each resident include action toward preservation of the beauty that we in Northwood are surrounded with. Our Town serves as an oasis for many people who seek to enjoy the waters and woods that are often depleted and destroyed in other communities and in other states, so let us be diligent in our roles as protectors of our environment!

NORTHWOOD FIRE DEPARTMENT

The Northwood Fire Department and Rescue Squad responded to a total of 356 calls in 1990. The Northwood Fire Department was once again included in the annual survey of the country's busiest Volunteer Fire Departments by the fire service publication "Firehouse Magazine".

In October, the Northwood and Nottingham Fire Department's were honored by the Capital Area Mutual Aid Compact at the Fire Prevention Parade in Concord for their gallant efforts at the fatal fire in Nottingham last March.

We were very fortunate to have had our best recruitment program in many years. The Fire Department gained 9 new volunteer members to bring us to a full roster for the first time in many years. We are pleased to have a new found community involvement in the fire department.

During the summer months, Engine 3 was taken out of service and completely rebuilt. By contracting out to local businesses and using largely volunteer labor this project was completed with a savings of \$13,000. to the Town. Engine 3 will continue to serve the Town for many years to come.

Our Fire Prevention Programs have been a tremendous success in the schools and in the community. Fire Prevention Week saw poster contests and assemblies at the Elementary School with more children than ever participating. A new program for senior citizens has been implemented which provides smoke alarms and replacement batteries at no cost.

In keeping with our goal to make Northwood a safer place to live and visit, we are continuing in our efforts to promote our Fire Safety Program. We encourage businesses to make safety improvements and are stepping up the push to bring apartments and rental units into line with the State's Smoke Detector Laws.

A warm and special thank you goes to the families of those who volunteer their time and efforts to bring the best of fire protection and medical service to their community. To the many people we help and meet while doing our job, your kind words and support are greatly appreciated.

I hope that everyone will please take the time now to test your smoke detectors and replace the batteries, especially if you don't remember when you last changed them. If you don't have a smoke detector, give your family a loving gift and get one. Even the best Fire Department cannot save you or your family if you don't wake up.

Have a fire safe 1991.

LEARN NOT TO BURN,

William R. Calef
Chief of Department

BREAKDOWN OF RUNS

Structure Fires	10	False Alarms	20
Malicious False Alarms	2	Medical Aid	95
Vehicle Fires	5	Inspections	58
Brush/Outside Fires	29	Service Calls	28
Other Fires	9	Hazardous Condition	24
Motor Vehicle Accident	42	Mutual Aid Given	34

FIRE DEPARTMENT OFFICERS

Chief William R. Calef

Deputy Michael Barnett

Deputy Robert Lindquist, Jr.

Safety Officer Harry Ring

COMPANY 1

Captain Bruce Weeks

Lieutenant Richard Drown

COMPANY 2

Captain Charles Bailey

Lieutenant Dennis Marquis

EMERGENCY MANAGEMENT

This has been a busy year. We have responded to thirteen (13) hazardous incidents; up from 7 in 1989. We conducted a local weather hazard drill and participated in a National Defense Drill. We coordinated with Public Service in an investigation of electro magnetic force waves from the transmission power lines crossing Route 4 and Route 202 and 9, discovered more electro magnetic force waves from the in-house appliances than the power lines even directly underneath the line.

We have worked extensively with the Planning Board to recommend zoning ordinances pertaining to hazardous materials.

The generator and wiring components for the building are at the Ridge Operating Center, and New England Signal will do the labor in 1991 - Thank you!

A committee of local business people has been formed to help mitigate future hazardous incidents.

Mike D'Alessandro is my new Assistant.

WJYY 105.5 FM will broadcast emergency bulletins for Northwood. I am dispatched in an emergency by Concord Fire Alarm - 1-225-3355 or FEMA 1-800-852-3792; non-emergency 942-5314 or 942-5912 home.

Respectfully submitted,

Harry Ring, Director

REPORT OF THE NORTHWOOD POLICE DEPARTMENT

The Northwood Police Department has had a busy year as shown by the figures listed below. We continue to observe the open door policy of the Department and wish the Townspeople to know that we will continue to serve you to the best of our abilities. We welcome any comments or suggestions you may have.

A list of daily activities does not include the verbal and/or written parking tickets, defective equipment tickets, the requested residence, business or vacation home checks that are done daily.

You are urged to contact the Police Department when you will be away from home for an extended period, as we do check daily the homes that are vacant or where residents are away on vacation.

We have many court cases pending both in the District Court and Superior Court at the close of 1990 and the conviction rate has increased this year.

We did experience many automobile accidents in Town with many injuries and two deaths. We would like to remind the Public to drive carefully. The traffic recorded reports show a continuing increase of traffic in the Northwood area of Route 4.

Alarms, founded or unfounded	26	Arrests on warrants	15
Arsons	3	Assists, Fire Dept/Rescue	23
Assists, Motorists	22	Assists, outside agencies	27
Bad Checks	13	Bicycle Accidents	1
Brawls	3	Burglaries	58
Child Abuse	3	Civil Incidents	20
Crime Against Property	1	Criminal Mischief	56
Criminal Threatening	9	Domestic situations	23
DWI(driving while intoxicated)	11	Disorderly Conduct	10
Felon in Possession Firearms	1	Forgery	7
Fugitive from Justice	1	Habitual Offender	4
Harrassment	26	Illegal Dumping	4
Lost or Found Property	26	Missing/Runaway Persons	11
Mental Persons	3	Neighbor Disputes	5
OHRV Accidents	1	Other Traffic Incidents	9
Possession/Alcohol/Drugs	17	Protective Custody	1
Public Intoxication	11	Receiving Stolen Property	6
Resisting Arrest	5	Restraining Order Vio.	9
Sexual Assault	1	Services (Miscellaneous)	26
Stolen Vehicles	1	Suspicious Persons	27
Shoplifting	5	Suicide Attempts	6
Suicides	3	Thefts/thefts of services	75
Untimely Deaths	2	Vandalism	18
Unauthorized Taking	1	Various Incidents:	644
Traffic Citations:	295	M/V Accidents:	112
Motor Vehicle Accidents:	112	Traffic Citations	295
Two of which resulted in a fatality.		Trespass	8
		TOTAL INCIDENTS:	1,031

NORTHWOOD RESCUE SQUAD REPORT

This has been another busy year for the Rescue Squad, and the second full year of full time day coverage by Mike and Kevin. We rendered care to 169 patients (67 females; 102 males), and transported 116, primarily to Concord Hospital. Four of the patients were in extremely critical condition, 44 were critical, 73 were in need of less critical medical attention, and 43 were treated for minor injuries or checked and found to have no injuries.

Of the 169 patients, 70 were involved in motor vehicle accidents (41%, same as last year). It is important to point out that while the occurrence of accidents stays the same, THE SEVERITY OF INJURY HAS DECREASED. During 1990 we saw people walk away from vehicles so badly damaged that we were sure there must be severe injuries, yet those injuries were often minor. Why? THE INCREASED USE OF SEATBELTS IS MINIMIZING INJURY AND SAVING LIVES. Please BUCKLE UP.

The Lifepak Defibrillator unit was received in May of 1990, and 10 attendants were certified to use the unit in June of 1990. We have fortunately not had the need to apply it as yet, although we did use Epsom personnel with their defib unit twice last year before ours arrived. Currently 9 members, including the full-time men, are certified to use the defib.

Our attention now turns to personnel. We currently have 12 members, two of whom are full-time men. We recently lost Karen and John Nutter who had to move out of state when John's employer closed their NH operation. They will be sorely missed. This means that now there are only 10 volunteers to cover evenings and all shifts on the weekend. To show the impact, the full-time day crew (who handled 63% of the calls last year) takes an average of 4.4 minutes to get on the scene after they are dispatched. The volunteers, who are responding from home, average 10.8 minutes. In addition, since the state EMS regulations require at least 2 attendants on the ambulance, each of the volunteers must average at least 25.6 hours of call coverage per week in order to provide ambulance coverage around the clock. Clearly, WE NEED MORE VOLUNTEERS. Ten years ago, the roster of volunteers stood at 30, and each needed only to volunteer 1 shift per week. Now the demand is higher. We urge you to help keep the cost of this service down by joining us and helping us to carry the load.

Thank you for your support over the past 17 years.

Respectfully submitted,

Richard Corning, Captain
Betsy Ann Colburn, Operations Lt.
Gloria Smith, Training Lt.

REPORT OF THE NORTHWOOD ROAD AGENT

Due to the 15% cut in the Highway budget there were numerous highway projects that had to be curtailed or eliminated in 1990. Although approximately \$40,000. for resurfacing was removed from the budget, there was some emergency work accomplished along with 60 tons of patch put on roads by hand labor. In the 1991 budget there are further areas scheduled for a hot mix treatment, along with areas and dirt roads to be treated with a recycled pug mill mix, supplied to the Town at no cost other than the hauling cost.

Roadside brush cutting was done this Fall on approximately 95% of the Town roads. Brush and trees too large for brush cutting were removed by the temporary two man highway crew.

Highway speed limit and stop signs have been installed on approximately 75% of Town roads by the temporary highway crew.

This Fall approximately 500' to 700' of guardrail was installed also by the laborers. This is an ongoing highway safety project and at present there is approximately 3000' to 5000' more that needs to be installed throughout the Town.

During the Summer approximately 50% to 60% of the Town's surfaced roads were power swept. The sand that was picked up was stockpiled at the Transfer Station for winter sanding. Approximately 2,800 to 3,400 yards were piled, which means an estimated savings of \$5,000. on purchasing winter sand during the Fall.

After a lengthy bid process, the project on Old Turnpike Road was awarded to Ransco Inc. of Epsom. The installation of the culvert and road build-up should reduce the majority of the problems we've had in past years.

The following is the proposed six year highway maintenance schedule as approved by the Highway Advisory Committee:

1991

Improve:	Old Turnpike Road.....Gravel
	Bryant RoadGravel
	Range RoadGravel
	Bennett Bridge Road.....Hot Mix-Shim
	Jenness Pond RoadSpot Shimming
	Kelsey Mill RoadGravel

1992

Improve:	Harmony Hill RoadGravel
Surface:	Kelsey Mill RoadAsphalt (Pug Mill & Seal)

1992

Resurface: Jenness Pond Road
Old Pittsfield Road
Bow Lake Road including Pender Hill
Gulf Road

1993

Surface: West Street
Old Turnpike Road (1st 2,000')
Resurface: Canterbury Road (East & West of School St.)
Improve: Old Barnstead Road
Winding Hill Road (Class 5 section only)

1994

Surface: Old Barnstead Road
Winding Hill Road (Class 5 section)
Resurface: Upper & Lower Bow Street
Priest Road
Tasker Hill Road
Sherburne Hill Road

1995

Resurface: Green Street & Lane
Lucas Pond Road
Mountain Road
Uppper Deerfield Road

NOTE: The above program is tentative and subject to change on a yearly basis.

Respectfully submitted,

Gerald LaFreniere
Road Agent

LIBRARY REPORT

1990 was another busy year at the library. We had 348 more people sign up for library cards this year bringing our total number of registered patrons up to 985. Circulation statistics reveal that over 2000 more books and materials were checked out this year than last year. The library is growing at a healthy rate and we see more people using the library and its services all the time.

The computer has continued to play a great part in our current growth. We are able to offer more books than ever to our patrons through the use of electronic databases throughout the State. Over one hundred books were borrowed from other libraries for our patrons throughout the year and other libraries borrowed a total of 53 books from us so we are participating in inter-library loans both ways.

Many new programs were offered in 1990 along with our more traditional programs. The library sponsored a series of four book discussions in the Spring with guest lecturers through the New Hampshire Humanities Council; they proved so popular that this Fall we instituted our own book discussion group along with Blaisdell Library in Nottingham. The group meets once a month to discuss a book chosen and made available in advance. We sponsored a lecture entitled "The Chosen Daughter" through the U.N.H. Speaker's Bureau in the Fall as well as with Dr. Jeff Salloway as the speaker.

Story hour continued throughout the school year one morning a week and during the Summer we again hosted the ever-popular Teddy Bear Storytime in the evenings during July and August. The Little Red Wagon returned to a huge crowd at the Bryant Library. The summer reading program was back with a twist, we participated in the first ever statewide summer reading program entitled "Get That Reading Rhythm". A series of workshops was offered along with the program with emphasis on crafts, games, etc.

1990 also saw the beginning of two new A/V Programs in the library. We now offer patrons ten new videos a month through participation in the state library's video programs. The videos are returned each month and exchanged for new titles. They include a mixture of adult and children's titles. We also returned to film nights at the library and patrons had the opportunity to come to the library to see 16 mm films.

The Friends of the Library have continued to support the library by hosting programs and raising money. In the Spring they hosted their second annual "Northwood History Night" at the library which was a great success. They raffled off a VCR in the Summer to raise money. And they hosted an apple pie social at our Fall lecture. We appreciate all of their support.

Of course we have our ongoing book sale in our lobby. With the generous donations from our patrons we have quite a diverse selection. We also had a book sale in the Fall that was done in conjunction with a flea market to raise money for the library. We had several people set-up their wares on the tables around the parking lot and we had hundred of books on display in the library for sale. It was a great success so we hope to do another one in the Spring. We were even able to hold a Christmas raffle with some of the donated craft items that did not sell.

Nancy Cooper of Northwood joined the staff as a part-time library assistant. The additional help is much needed with such a great increase in patron size, circulation, and programming.

The library also added new hours to make it as convenient as possible for people to come in. Hours are: Monday 10-5, Tuesday 10-5, Wednesday 10-2 & 6-8, Thursday 10-2 & 6-8, and Saturday 10-2.

Respectfully submitted,

Elizabeth Stimmell, Chairman
Kate Leblanc, Secretary
David Saulnier

REPORT OF THE NORTHWOOD PLANNING BOARD

This year, 1990, proved to be an arduous one for the Planning Board, accentuated by the resignation of two chairmen. The Board began the year with several new members, and faced the task of completing the writing of the zoning ordinances (now in its fourth year) as well as the normal subdivision and site plan review activity. This proved to be a tedious learning experience for the new membership but after meeting every week during the first quarter it was possible to hold the first Public Hearing on the proposed ordinances in April. (Attended by 50 townspeople)

As a result of the hearing as well as inputs from the newly formed Northwood Business Association (NBA), the Planning Board met weekly for the next nine months, scaling down, and revising the zoning ordinances. Special consideration was given to the section on sign regulations as requested by the NBA. The work is now completed and the second Public Hearing will be held in January, 1991 with a vote by the Town planned for March.

Overall land use development in Northwood was down for the year. The Board heard and approved applications for three new subdivisions totaling six lots and four lot line adjustments. Twelve site plan applications were reviewed and approved, creating a variety of new small businesses in Town. One lot line adjustment application and one site plan application were withdrawn.

Once again, civic and open-minded people are being sought to fill vacancies on the Board. The secretary can be reached during regular business hours at the Town Hall for further information.

Respectfully submitted,

John Louis, Chairman

REPORT OF BOARD OF ADJUSTMENT

In 1990 the Board of Adjustment had nine public hearings to consider thirteen (13) applications for variance. Of this total number, ten (10) were granted and three (3) were denied.

It is interesting to note that the ordinance most applicants were seeking exception to concerned the 20' setback.

The Board of Adjustment meets monthly by agenda only. New members will be appointed in March. Should you be interested in serving on the Board, please contact either myself or the Board of Selectmen.

Respectfully submitted,

Bruce Farr, Chairman

REPORT OF THE CODE ENFORCEMENT OFFICER - 1990

The year 1990 was much quieter growth-wise for the Town than previous years. Work with the Planning Board on a new zoning ordinance continued through the year, with an expected completion date in the Spring.

The following represents the actual number of building permits issued:

	<u>1990</u>	<u>1989</u>
Single Family Residences	20	23
Modular Homes	1	2
Double Wide Mobile	1	1
Mobile Homes	6	10
Home Garages	10	15
Porches	10	15
Sheds	14	20
Decks	12	27
Remodels	27	29
Additions	10	18
Barn	6	8
Commercial	0	11
Signs	3	7
Cross	0	1
Shuffle Board	0	1
Inground Pools	2	1
Fence	3	1
Screen House	2	1
Miscellaneous	<u>10</u>	<u>1</u>
TOTAL:	137	192

Respectfully submitted,

P. Donald Arsenault
Code Enforcement Officer

RECREATION COMMISSION REPORT

The Recreation Commission for the Town of Northwood has available the following programs and facilities:

Beaches: Northwood Lake, Mary Waldron and Bennetts Bridge
on Bow Lake, and Lucas Pond
Red Cross Swimming Lessons
Woodman Park at Lucas Pond plus Trout Fishing
Four Week Summer Program for Children in Three Groups,
Featuring Arts & Crafts, Nature and Physical
Education
Community Center Available for Group Activities
Karate Lessons
Ballet and Dance Lessons - 2 Years Old and Up
Cub Scouts Meeting Place
Mothers and Toddlers Group
Friday Morning Serenity Group
Soccer Instruction Program (5-6 weeks, ages 6-12 with
travel teams from three communities)
Annual Christmas Party at Lake Shore Farm
Indoor Volley Ball for Adults
Outdoor Volley Ball Court Available
Ice Skating Rink
Adult Aerobics
Special Events

The Christmas Party was very well attended and we had Santa Claus, a clown, face painting, arts and crafts, plus cookies, ice cream and drinks.

The Adult Winter Volleyball Program is held at the Northwood Elementary School and continues to be well supported.

The Soccer Program is run by the "Friends of Recreation" and everyone involved wants to thank the coaches and volunteers for all their time and efforts.

We also sponsored several special events featuring professional artists at the Elementary School Gym for adults and children.

We have started what we hope will be an annual event after Christmas with an open house at the skating rink and a huge bonfire of Christmas trees.

If you have any new interests or ideas, please contact any of us so we can serve you better. Again, we want to thank all the wonderful volunteers and businesses that helped so much.

Respectfully submitted,

Richard Clark
Richard Olney
Deborah Mann
Priscilla Merrill
Michael Berry

NORTHWOOD RECYCLING AND RECOVERY COMMITTEE

The Northwood Recycling and Recovery Committee (NRRC) is pleased to report excellent progress in its first year. Northwood's most recent recycling program owes its roots to the local Boy Scout Troop's aluminum can recycling efforts, which began in 1989 and has since grown into our present program. The NRRC has committed itself to finding more economical and environmentally sound methods of managing Northwood's municipal solid waste.

This year the NRRC has instituted the following programs:

- (A) WHITE PAPER: The NRRC is separating a variety of paper, such as junk mail, school papers and discarded computer printouts. The Town of Northwood is paid for this paper and it is removed from the transfer station at no cost to the town.
- (B) NEWSPRINT: Residents may now separate their newspapers, paper bags, and magazines for recycling. Each ton which is recycled saves the town twenty dollars. This savings increases with increased resident participation and an improving newsprint market.
- (C) SALVATION ARMY BINS: Two bins have been placed at the transfer station. Many items which may have been totally discarded now can serve others. The bins are emptied regularly at no cost to the Town.
- (D) AUTOMOTIVE BATTERIES: Residents may discard used auto batteries at the transfer station. The batteries are recycled and the Town is paid a fee for each one.
- (E) PUBLIC RELATIONS AND EDUCATION: Resident participation is critical to the success of any recycling program. The NRRC is working to educate others how they may reduce the Town's waste costs while helping to preserve a healthy environment.

Town residents are often surprised to find that the fee paid to a private firm to remove waste from their home or business DOES NOT cover the cost of its disposal. The Town is charged for all waste brought to the incinerator in Durham. In 1990, this charge was \$55.00 per ton. The NRRC encourages residents to bring their recyclable materials to the transfer facility; each ton recycled saves the Town at least \$20.00. Of course, the cost of waste disposal is paid by property taxes. Recycling is an opportunity for the residents of Northwood to help reduce their own tax burden.

In 1991, the NRRC plans to investigate and possibly implement recycling in the following areas:

- (1) GLASS: The NRRC will explore the possibility of using glass from the glass pit at the facility as a fill material. We will also consider separating glass containers for resale. This would require some means of storage for the glass.

- (2) TIRES: The Committee will, if economically feasible, start collection and recycling program. The intended design of the program will be to charge residents for each tire brought to the transfer facility in order to defray disposal costs. Currently, Northwood has no means of removing tires. The Committee believes that a per-tire charge is the fairest approach to disposal fees and should have little, if any, impact on property taxes. The NRRC will avoid stockpiling and assure that the tires are ultimately handled in an environmentally sound fashion, preferably reused in place of a natural resource.

Along with these projects, the NRRC will continue its existing programs. The group also encourages residents to consider their own consumption habits. The NRRC promotes reusing materials, purchasing products with less packaging, and composting in order to reduce Northwood's solid waste stream.

The NRRC invites anyone interested to participate. The group meets once monthly.

Respectfully submitted,

Chris Kofer, Chairman

LAMPREY REGIONAL SOLID WASTE COOPERATIVE

ANNUAL REPORT

The Lamprey Regional Solid Waste Cooperative has just completed 10 years of service to the member communities. In 1990 the Cooperative reduced the operating budget by \$300,000. This reduction was due to an austerity program that has been implemented by the Cooperative to keep costs down within the member communities to dispose of municipal waste.

We have initiated a new committee from within the Lamprey Board of Directors to study the long-term planning of the Regional. This committee should be able to give the Board of Directors some recommendations in 1991 as to the direction the Regional should be headed for our future in the disposal of municipal solid waste.

1990 was a very uncertain year for the Lamprey Regional due to the economic times everyone is faced with, but we were able to function well with the cooperation of the member communities.

We also have completed 15 months of operation of our secure ash/sludge landfill in Somersworth.

Respectfully,

Joseph Moriarty
Chairman of the Board

REPORT OF THE ROCKINGHAM COUNTY COMMUNITY ACTION PROGRAM, INC.

Rockingham County Community Action Program, Inc. (RCCAP) is a private, non-profit corporation. Our mission is to serve the multitude of needs of Rockingham County's low-income residents by assisting them in coping with the hardships of poverty, giving them the tools to lift themselves out of poverty and seeking to eradicate the root causes of poverty. RCCAP has been addressing these needs for more than twenty-five years.

The Greater Raymond Community Action Center is an outreach office of RCCAP which serves residents of Northwood and 14 other communities, and as such acts as Northwood's central resource for information regarding all available human services. RCCAP also offers intake, clinic and distribution sites in over half of the county's thirty-seven communities for the application and provision of various Community Action services.

Community Action provides a wide range of services which are unduplicated elsewhere in the county. Most of these services meet immediate, critical needs and all have a direct and positive impact on people's lives. The following services were provided by Community Action to eligible residents of Northwood from July 1, 1989 through June 30, 1990:

82 households received Fuel Assistance, a program which provided a financial grant of up to \$450 to assist with energy-related expenses.

1 household received a loan through NH Cares, a program which provided no-interest loans of up to \$200 for the purchase of fuel to low and moderate income households which are not eligible for the Fuel Assistance Program.

1 household received help through the Home Repair Program, which provides home repairs and the repair or replacement of furnaces and heating units for income-eligible homeowners.

72 children were provided meals from private family day care homes which participate in the Rockingham Family Day Care Program.

2 child care referrals were arranged through the Child Care Resource and Referral Program, which compiles current data on all **available** child care options, provides child care referrals to employees of participating companies as well as to the general public, and expands the supply of quality child care by recruiting, training and assisting new providers.

42 women, infants and children received help through the WIC Program, which offers supplemental nutritious foods, nutrition education, breastfeeding support and health care referrals to pregnant women, nursing mothers, infants and children up to the age of five.

2 households at risk of homelessness received a security deposit loan through the Security Deposit Loan Fund.

134 food packages were provided through the Surplus Food Program, which distributes USDA surplus food to eligible households through periodic mass distributions.

1 household received Crisis Assistance, a program which provided a one-time financial grant for the payment of rent, mortgage, electricity or fuel for those in emergency situations.

2 children were enrolled in Camp Sebago, a week-long overnight summer camp for low-income children between the ages of 7 and 12.

In addition to these major programs, much of our staff time is devoted to working with people who come to us seeking help. During the past year, we received 100 calls or visits from Northwood residents, many of which were crisis calls involving fuel or utility problems, the lack of food or clothing or general financial needs. By working closely together with local and state welfare administrators, fuel and utility companies, other human service agencies and interested clergy and civic groups, we are able to link those in need with the services available to them.

Since the services we provide greatly relieve the towns we serve of the full financial burden of providing for the needs of their low-income residents, we ask every community we serve to make a financial contribution to our agency based upon the level of service we have provided to its residents. The amount we request equals 4.5% of the total dollar value of services we provided during the previous fiscal year, which means that we request \$4.50 for every \$100.00 we provided in direct services.

From July 1, 1989 through June 30, 1990, Community Action provided \$81,570 in services to Northwood residents. We are therefore requesting the Town of Northwood to contribute 4.5% of this amount, or \$3,671. The Town of Northwood has contributed to our agency for many years, and we extend our appreciation to you for your continued support.

Respectfully submitted,

Amy Mueller-Campbell, Director
Greater Raymond Community Action Center

RURAL DISTRICT HEALTH COUNCIL, INC.

ANNUAL REPORT - 1990

The Rural District Health Council, Inc. continues as a certified home health agency providing your town with skilled nursing, physical, occupational and speech therapies, medical social worker, home health aides, homemakers and a comprehensive hospice program. We have a 24 hour answering service with a nurse on call 24 hours a day, 7 days a week with home visits made as indicated. The staff has made, to date, 9,253 home visits with 1,384 hours of homemaking and 1,436 hourly aide.

Services also include child health care from newborn to six years old. This includes physical examinations, immunizations, growth and development, monitoring and counseling.

Every fall, influenza shots are given to the elderly within the elderly health maintenance program.

Remember, in lieu of flowers, a memorial donation may be made in memory of a loved one.

There have been to date for your town, 426 skilled nursing visits, 230 therapy visits, 382 home health aide visits, 0 home-maker hours, 12 child health visits, and 53 child health clinic visits.

Anyone interested in services may contact the Rural District Health Council office at 4 Winter Street, Farmington, New Hampshire 03835, or call 1-755-2202 between the hours of 8 A.M. and 4 P.M. Monday through Friday.

Respectfully submitted,

Ardala Houle, R.N.
Executive Director

PETITION FOR ZONING AMENDMENT - SIGNS

WE, THE UNDERSIGNED registered voters of the Town of Northwood hereby petition, in accordance with the provisions of New Hampshire Revised Statutes Annotated 675:4, for an amendment, a copy of which is appended hereto, to the Zoning Ordinances of the Town of Northwood as follows:

"To see if the voters of Northwood will vote to repeal Section 12 of Article III of the Ordinance and Sub-division Regulations of Northwood entitled "Sign Regulations" or Article 8 entitled "Signs" of the Northwood Zoning Ordinances proposed for adoption at the 1991 Town Meeting, if enacted, and enact in place of either or both a certain Ordinance entitled "Article 8: Signs", as proposed by the Northwood Business Association, a copy of which is posted in the Polling Place."

Lucille Boucher	Louis St. Pierre
H. Paul Boucher	Robert Thomas, Jr.
Muriel Trovato	Jane St. Pierre
Joseph Trovato, Jr.	Richard Blackburn
Robin L. Gould	Patti Blackburn
Steven Anthony	Althea Behm
John McFarland	Mary S. Mello
John A. Dodge	Helen A. Sherman
William Crawshaw	Jeremiah Schlieder
Paul M. Cook	Kathleen Lord
Roy J. Miller	Ronald St. Cyr
Laurie McPhee	George W. Carr
Frank McPhee III	Allen Gould
Robert B. Grant	George W. Hay
Fern D. Eldridge	Esther Tasker
Jean A. Scoville	Jo Eldridge
Allice Tuttle	Richard L. Cummings
J. Perry Richardson	Richard Olney
Evelyn A. Richardson	James A. Boyd
Russell Eldridge	Albert DeBlois
W. Edward Bryant, Jr.	Alan J. Laberge
Ann D. Strout	David J. Bassett
Carol Deveau	David Copeland
Ethel Wyand	Denis Williams
Betty L. Stevenson	Linda Schlieder
Preston B. Stevenson, Jr.	Marie Hay
Judith Burke	M. D. Tasker
Leonard S. Anthony, Jr.	Gunnar Deurell
Priscilla Anthony	

PETITION

We, the undersigned, being legal voters in the Town of Northwood, do hereby petition the Board of Selectmen of said Northwood to place the following article in the Warrant for the 1991 Annual Town Meeting:

"Are you in favor of increasing the Board of Selectmen to five (5) members?"

Gregg Pitman
Joseph H. Spreeman
Cathryn Spreeman
Robert J. Feeley
Nancy Feeley
John Pender
Alice Pender
Julia Slade
Lori L. Sommer
John J. Kanter
Janet S. Clark
Robert E. Clark
Thomas H. Arter
Lynn C. Harper
Geoge W. Carr
W. Jon Escher
Sarah W. Smith
John Rule
Rebecca Rule
Helen S. Frary
L. Dennis Gagnon
John Savage
Richard L. Cummings
Helen A. Sherman
William A. Johnson
Lance Benson
Judith Burke
Barbara Saunders
Joseph Kramas

Gayle A. Robbins-Monteith
Kathleen M G Lord
Mark Lord
Kenneth Curley
Alan LaBerge
Susan LaBerge
Chris Kofer
Arthur Slade
Mary Kaufhold
Mark Bryant
Kenneth G. Robbins-Monteith
Charles S. Frary, Jr.
John McGillicuddy
Gloria McGillicuddy
John J. Straughan
Jane Martin
Scott Martin
David P. Foster
Eunice Fraser
Louis St. Pierre
Robert Robichaud
Marie Hay
Roy Miller
Carol Deveau
Dorothy Hudson
William L. Hudson
Daniel M. Tasker
Linda Kramas
W. Edward Bryant, Jr.

PETITION

We, the undersigned, being legal voters in the Town of Northwood, County of Rockingham, State of New Hampshire do hereby petition the Board of Selectmen of said Northwood to place the following article in the Warrant of the 1991 Annual Town Meeting:

"To see if the Town will vote to authorize the Conservation Commission to retain the unexpended portion of its 1990 appropriation (\$678.42), said funds to be placed in a Conservation Fund as authorized by RSA 36-A:5."

Janet S. Clark
Robert E. Clark
Arthur Slade
Mark E. Lord
Kathleen M.G. Lord
George W. Carr
Alan J. LaBerge
Sue LaBerge
Scott P. Martin
Helen S. Frary
Wini Young
Charles S. Frary, Jr.
Nathalie Wall
Kent Dyer
W. Edward Bryant, Jr.
John K. Rule
Julia A. Slade

Kenneth G. Robbins-Monteith
Gayle A. Robbins-Monteith
W. Jon Escher
Sarah W. Smith
Eunice A. Fraser
John J. Straughan
Thomas H. Arter
Lynn C. Harper
Mary P. Kaufhold
Elizabeth Chadwick
Kenneth Curley
David P. Foster
Jane Martin
Rebecca Rule
Lori L. Sommer
John J. Kanter
Linda Kramas

PETITION

We, the undersigned registered voters of the Town of Northwood, New Hampshire hereby petition the Board of Selectmen to place the following article on the Warrant for the 1991 regular Town Meeting:

"To see if the voters of Northwood will choose to elect their Planning Board in accordance with the provisions of New Hampshire Revised Statutes Annotated 673:2, II, (b) so that the citizens of Northwood will have direct representation on the Planning Board. If the voters choose to have an elected Planning Board, the Board of Selectmen shall call a special election in or within **thirty** (30) days thereafter for the election of six (6) members of the Northwood Planning Board until the next Town Meeting in accordance with the provisions of N.H. RSA 669:17. (The seventh will be one Selectmen, chosen by the Board of Selectmen)."

Dawn M. Tonkin
David W. Ford
Naomi Twombly
Nancy W. Schlegel
William deVries
David Gagne
Ann D. Strout
William L. Hudson
Daniel M. Tasker
Lorraine Perna
George Thomas
Patricia Aiello
Douglas V. Briggs
R. J. McVicar
Scott Chamberlin
Lawrence E. Otto
Patricia Durkan
Robert B. Grant
John Schaudel
Edward M. O'Connor
John P. Newman
Dana Quinn
Philip Simonian Jr.
John McFarland
Russell C. Eldridge
Thomas E. DeMeritt
Muriel Trovato
Jane S. Bates
Randy Floyd
James D. Sherman
L. Dennis Gagnon
Robert Robichaud
Richard L. Blouin
Chris Kofer
Laurie McPhee
Kenneth M. Curley
Leonard Williams
Bruce W. Young Sr.
Judith Mills

Marie Hay
Richard Saunders Jr.
Paul M. Cook
Mary Quinn
Gerald Newman Sr.
Carol Deveau
William A. Johnson
Lance Benson
Jeffrey Tasker
Helen A. Sherman
Rosemary James
Joel Aiello
Linda Schlieder
Betty J. Olivier
Annette Richardson
Alice Tuttle
Norene S. Sauls
John A. Dodge
Barbara Saunders
Julia A. Jeffrey
Allan Holmes
Cindy M. Lampes
Tom Gardner
James Bennett
Herve P. Boucher
Richard Blackburn
JoAnne W. Eldridge
Myron B. Bates
John Savage
Michael Anthony
Richard Chalbeck
Paul Thiem
Steven Anthony
Peggy Kofer
Stuart Frye
Catherine Glosser
Jean E. Grondin
Roger Forgit
Philip Mills

George Hay
Gwen S. Marshall
Gayle Robbins-Monteith
Barbara H. Smart
Frederick T. Comstock
Donna L. Roberts
Dorothy Hudson
David B. Copeland
Jean A. Scoville
Donna Thomas
Bruce Wilson
Roy Miller
Robert E. Ebberson
Jennifer Chamberlin
Frances Murphy
Ronald St. Cyr
Cheryl Hodgdon
Kenneth D'Angelo
Walter Pinkham
Jay McCartin
Joseph Spreeman
W. Edw. Bryant, Jr.
Richard Cummings
Fern Eldridge
Lucille A. Boucher
Joseph L. Trovato
Ethel L. Wyand
Dorothy M. Creighton
Joseph Grano
Kevin Tasker
Allen Gould
William Keyworth
Judy Brackett
Frank McPhee III
Patti Blackburn
Claudia Williams
Albert A. Grondin
Jeremiah Schlieder
Robert Jeffere

PETITION

We, the undersigned, being legal voters in the Town of Northwood, do hereby petition the Board of Selectmen of said Town of Northwood to place the following article in the warrant for the Annual Meeting in March 1991.

"To see if the Town of Northwood will vote to repeal its vote of March 1974, which authorized the Selectmen to appoint a highway agent and to return to the method of electing a highway agent, effective forthwith and until changed by vote of an annual or special Town Meeting. This action is to be taken in accordance with RSA 231:62."

L. Dennis Gagnon
Allen Gould
Robert Robichaud
James Sherman
W. Keyworth
Richard Blouin
Arthur Slade
David B. Copeland
Jo Eldridge
Carol Deveau
Lance Benson
Dorothy Hudson
Thomas DeMeritt
Judith Burke
Evelyn Richardson
George Hay
Richard N. Saunders
Judith Mills
Jeffrey Tasker
Roy Miller
Paul M. Cook
Nancy W. Schlegel
Patricia Durkan
Barbara H. Smart
Gerald J. Newman
Allan G. Holmes

Philip Simonian
Richard Chalbeck
George W. Carr
Paul Thiem
Mary Boutell
Dawn M. Tonkin
Richard L. Cummings
Russell Eldridge
Helen A. Sherman
William A. Johnson
Jay McCartin
William L. Hudson
Daniel M. Tasker
J. Perry Richardson
Marie Hay
David W. Ford
Gwen S. Marshall
Phillip W. Mills
Barbara Saunders
Fern D. Eldridge
Gayle Robbins-Monteith
Mary Quinn
John A. Dodge
William deVries
David Gagne

PETITION

We, the undersigned legal voters of the Town of Northwood, N.H. do hereby petition the Northwood Board of Selectmen to place the following article in the Warrant for the 1991 Annual Meeting.

"To see if the Town will vote to install and maintain a street light at the junction of Jenness Pond Road and Klaubert Drive (which leads to Klaubert Lane).

This will help the Police and Fire Department locate homes in this area.

During a recent early morning 'break-in' at one of these homes, an alarm system was activated, but the Police were unable to find the road or prevent the crime."

Russell C. Eldridge
Philip Simonian, Jr.
Gerald Newman, Sr.
L. Dennis Gagnon
Judith L. Carr
Kent S. Dyer
Shirley Houde
Douglas V. Briggs
David A. Cody
Jo Whitney Chase
Ann Kelley
Jo Eldridge
Louise Dyer

Joseph Kramas
Linda Kramas
Beth Jillette
Carla Pitman
Jeffrey Lalish
Sheri DeTrude
Laurie Lalish
Richard C. Purinton
Ruth E. Bencal
Benjamin M. Bencal
Wallace R. Fraser
Alice Gilchrist

There is no charge for installation of the light by Public Service of New Hampshire.

The monthly maintenance fee is dependent on the intensity of the light selected, and would be of the power presently used in Northwood.

Ex: A high pressure sodium light of 5800 Lumens will cost \$ 9.65 per month.

A high pressure sodium light of 9500 Lumens will cost \$13.40 per month.

PETITION

We, the undersigned, being legal voters in the Town of Northwood, do hereby petition the Board of Selectmen of said Northwood to place the following article in the Warrant for the 1991 Annual Town Meeting:

"To see what action the Town will take relative to the compensation of the Selectmen."

Gayle A. Robbins-Monteith
Kathleen M. G. Lord
Mark Lord
Kenneth Curley
Susan LaBerge
Alan LaBerge
Arthur Slade
Mary Kaufhold
Mark Bryant
John Kanter
Charles S. Frary, Jr.
John McGillicuddy
Gloria McGillicuddy
John J. Straughan
Jane Martin
Scott Martin
David P. Foster
John Rule
Rebecca Rule
Helen S. Frary
Philip Simonian
Robert Robichaud
Paul F. Thiem
John Savage
Jerry Corson
James Sherman
Roy Miller
Fern Eldridge
Helen A. Sherman
Lance Benson
William L. Hudson
Dorothy Hudson
Judith Burke
Barbara Saunders

Gregg Pitman
Joseph H. Spreeman
Cathryn Spreeman
Robert Feeley
John Pender
Alice Pender
W. Edward Bryant, Jr.
Julia A. Slade
Lori L. Sommer
Kenneth G. Robbins-Monteith
Janet Clark
Robert Clark
Thomas Arter
Lynn Harper
George W. Carr
W. Jon Escher
Sarah W. Smith
Eunice Fraser
Louis St. Pierre
L. Dennis Gagnon
Richard Chalbeck
Chris Kofe
William Keyworth
Richard Blouin
Walter Pinkham
Richard L. Cummings
Russell Eldridge
Jo Eldridge
Carol Deveau
Jay McCartin
Thomas DeMeritt
Linda Schlieder
Jeffrey Tasker
Nancy Feeley

ANNUAL REPORT
of the
SCHOOL DISTRICT
of
NORTHWOOD
NEW HAMPSHIRE

For the Year Ending June 30, 1990

OFFICERS OF THE NORTHWOOD SCHOOL DISTRICT

1990 - 1991

SCHOOL BOARD

Diana Foster, Chairman.....Term Expires 1991
Kenneth CurleyTerm Expires 1991
Betsy ChadwickTerm Expires 1991
Jane MartinTerm Expires 1992
Althea BehmTerm Expires 1993

SUPERINTENDENT OF SCHOOLS

Barry L. Clough, B.Ed., M.A., M. Ed.

ASSISTANT SUPERINTENDENTS

Paul E. Campelia, B.S., M.Ed.

Michael J. Frechette, Ph.D.

PRINCIPAL

Beth Hertzfeld, B.A., M.A.

TREASURER

Shirley Allen

CLERK

Jean W. Lane

MODERATOR

Robert A. Johnson

AUDITOR

Mason & Rich Professional Assoc.

MARCH 13, 1990

RESULTS OF SCHOOL DISTRICT ELECTION

<u>School Board for Three Years</u>		<u>Moderator</u>	
*Althea Behm	316	*Robert A. Johnson	538
Elizabeth Chadwick	310		
<u>School Board for Two Years</u>		<u>School District Treasurer</u>	
*Jane G. Martin	339	*Shirley J. Allen	538
*Virginia R. Dole	335		
William A. deVries	227		
<u>School Board For One Year</u>		<u>School District Clerk</u>	
*Kenneth M. Curley	468	*Jean W. Lane	534

Question:

"Are you in favor of changing the terms of the School District Clerk, Moderator and Treasurer from One year to Three years, beginning with the terms of the School District Clerk, Moderator and Treasurer to be Elected at Next Year's regular School District Meeting? (by Petition) ref; RSA 671:6-a."

Yes - 267

No - 244

MARCH 8, 1990

SCHOOL DISTRICT MEETING

The annual School District Meeting was called to order by Moderator Robert Johnson, at 7:05 P.M. at the Northwood Elementary School. There were approximately 110 people present, including Supt. Barry Clough, Asst. Supt. Mary Lyster, Principal Beth Hertzfeld, Asst. Principal Peter Warburton, School Board Members Rebecca Rule, Diana Foster, Virginia Dole, Arthur Slade III, and Robert Madison, Chairman of the Budget Committee.

ARTICLE 1: To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto. Diana Foster moved that we accept this Article. Seconded by Virginia Dole. Gordon Smart asked for the Auditors Report. Marion Knox stated that it was not received at the Town Hall, therefore, it was not included in the Town Report. Mrs. Rule amended the Article to "exclude" the Auditors Report. Seconded by Virginia Dole. Moderator Johnson asked to have the Auditors Report read. This was read by Rebecca Rule. Barry Clough stated that the Auditors Report would be printed, and there would be copies at the Town Hall for all who desired them, tomorrow. A verbal vote was called for Mrs. Rule's amendment, and passed.

ARTICLE 2: To see if the School District will vote to raise and appropriate the sum of ten thousand dollars (\$10,000.) to replace the floor in the multi-purpose room. (Recommended by the Budget Committee) Arthur Slade moved that we accept this Article. Seconded by Virginia Dole. Andy Turner asked if they had received two bids. Mrs. Rule said they had. Beth Hertzfeld explained the need for a new floor. Moderator Johnson called for a show of hands. The vote was close Yes - 46; No - 64. A ballot vote was called for. A total of 139 votes were cast, Yes - 75; No - 64. The motion passed.

ARTICLE 3: To see if the School District will approve the Coe-Brown Academy tuition contract as negotiated for a period of five years commencing 1 July 1990, subject to the approval of the State Board of Education in accord with RSA 194:22; with the District having the option to renew the contract for a five year period. Virginia Dole moved that we accept the Article as read. Seconded by Arthur Slade. After a great deal of discussion, it was felt that the contract needed to be studied further by Coe-Brown Academy, the School Board and the S.A.U. Moderator Johnson asked for a vote by a show of hands. Yes - 51; No - 87. A total of 138 votes cast. The motion was defeated. Moderator Johnson asked for input for a new contract. This was seconded by Arthur Slade and passed by a verbal vote.

ARTICLE 4: To see if the School District will vote to raise and appropriate the amount of seventeen thousand three hundred and eighty-eight dollars (\$17,388.) for the purpose of providing transportation for high school students attending Coe-Brown Academy. (Not recommended by the Budget Committee) Mike Bane moved that this Article be indefinitely postponed. Seconded by John Lane. Passed by a verbal vote.

ARTICLE 5: To see what sum of money the School District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, for capital construction, and for the payment of statutory obligations of the School District. Robert Madison moved that \$3,531,573. be raised to support this Article, not to include Articles 2, 4, and 6. Seconded by Arthur Slade. Becky Rule amended Mr. Madison's motion to increase this budget \$44,552. to a total of \$3,576,125. to be raised, which was the original amount presented by the School Board to the Budget Committee. This was seconded by Diana Foster. Moderator Johnson called for a show of hands to this amendment. Yes - 25. A unanimous NO. Motion was defeated. Joe Holmes amended Mr. Madison's motion to "include money for gravel and widening of the driveway where the school buses have to turn around. This amount to be added is \$4,999., as \$1. was left in the line item 4403." Seconded by Becky Rule. This would increase the budget to \$3,536,572. This amendment was passed by a verbal vote. David Foster moved to increase line item 5210 (Insurance) by \$4,713. which was the amount removed by the Budget Committee. Moderator Johnson asked for a show of hands: Yes - 33, No - 64. Motion was defeated. Moderator Johnson asked for a vote on the Main Motion as it was amended to \$3,536,572. Yes - 81; No - 14. Motion passed.

ARTICLE 6: To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000.) from the unencumbered balance at the end of the 1989-90 fiscal year. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing capital improvements as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch 35. (Not recommended by the Budget Committee) Joe Holmes moved that we indefinitely postpone this Article. Seconded by Helen Johnson. Passed by a verbal vote.

ARTICLE 7: To see if the School District will authorize the School Board to make application for and to receive and expend, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State agencies; private agencies and/or sources in accord with the provisions of RSA 198:20-b. Virginia Dole moved we accept this article. Seconded by Joe Holmes. Mr. Holmes asked if the School Board can spend this money without a special meeting? Also, can they spend this money if it is not a line item? Barry Clough stated he would look over the laws regarding this article. Moderator Johnson asked for a verbal vote. Passed.

ARTICLE 8: We, the residents of the Northwood School District, find the State of New Hampshire to be negligent in the funding of public education, thus creating an undue burden on the local property taxpayers. We demand that the State of New Hampshire Legislature begin in earnest to study methods for substantially increasing State aid to education. Arthur Slade moved to accept this article as read. Seconded by Virginia Dole. Moderator Johnson asked John Lane to act as Moderator, so he could step down and speak on this Article as a member of the Legislature.

A verbal vote passed this article.

ARTICLE 9: To choose agents and committees in relation to any subject embraced in this warrant. David Foster moved to indefinitely postpone this article. Seconded by Virginia Dole. Moderator Johnson read a Certificate of Appreciation to Herb Rich who served as Crossing Guard for many years at the Elementary School. Thank you, Herb, from the School District.

Senator William Johnson moved that the Northwood School Board be instructed to conduct a comprehensive review of SAU Staff duties with emphasis on why they do what they do, i.e., Legislative requirements, SAU Joint Board Directive, or Superintendent Directive. It is with understanding that this review will be completed within 6 months and made available to the public. Seconded by Andy Turner. Passed by a verbal vote.

Joe Holmes moved to adjourn. Seconded by Robert Madison. Passed. Time adjourned: 11:10 P.M.

Respectfully submitted,

Jean W. Lane, Clerk

SPECIAL NORTHWOOD SCHOOL DISTRICT MEETING

June 18, 1990

A special School District meeting was called to order by Moderator Robert Johnson at 7:05 p.m., at the Northwood Elementary School. There were approximately 112 people present, including Supt. Barry Clough, Asst. Supt. Mary Lyster, Principal Elizabeth Hertzfeld, School Board Members Jane Martin, Virginia Dole, Althea Behm, Kenneth Curley, and Diana Foster, and Chairman of the Budget Committee Robert Madison.

ARTICLE 1: To see whether the School District will vote to raise and appropriate the sum of Fifty-one thousand, two hundred and sixty-four dollars (\$51,264.00) to fund the increase of cost items relative to teachers' salaries and fringe benefits for the 1990-1991 school year, resulting from negotiations between the Northwood School Board and the Northwood Teachers' Association, which represents an increase over the 1989-1990 salaries and fringe benefits. Robert Madison moved that we accept the Article as read. Seconded by Ken Curley. Diana Foster explained and illustrated the contracts for the first and second years. This represents an increase of 3.5% for the teachers. This contract consists of three non-monetary issues. Step 1 - The school day shall be 6 hours and 15 minutes from 1990-1992 (Sept. 1990 to Aug. 1992). This is an increase of 15 minutes per school day from Sept. 1988 to Aug. 1990 contract. Step 2 - Sept. 1988 - 1990, the work year of the teachers shall consist of 185 days. In the new contract for 1990 - 1991, the work year will be 185 days, but in 1991 - 1992 the work year will increase one day so there shall be 186 days. Step 3 - There will be no change in benefits for 1990 - 1991 or 1991 - 1992. Many questions were asked and Robert Madison's question was "What effect or increase would this have on the tax rate?" The School Board stated it would be an increase of \$0.22 (22 cents) per thousand valuation. Betsy Chadwick asked if the Budget Committee agreed to this contract? Robert Madison answered "Yes". A ballot vote was called for. The results were: Yes - 65; No - 41. The motion carried and the Article was passed.

ARTICLE 2: To see if the School District will approve the Coe-Brown Academy tuition contract as negotiated for a period of five (5) years, commencing July 1, 1990. Subject to the approval of the State Board of Education in accord with RSA 194:22. With the District having the option to renew the Contract for a five (5) year period. Kenneth Curley moved that we accept this Article as read. Seconded by Virginia Dole. Ken Curley stated that there are three main parts to this contract which are counseling, cost, and curriculum and each step was explained. Barry Clough explained the process taken for individuals to appeal the decision of concerning transfer students to the Board. Coe-Brown Trustee, Sheri DeTrude explained the operations of the Academy.

A set amount dollar per pupil is presented to the Town, and any added expense is absorbed by their Capital Endowment Fund. Several members of their Board are residents of Northwood and are, also, concerned of any added expense in the budget. After a lengthy discussion, Moderator Johnson asked for a two-thirds vote, by a show of hands, to suspend further discussion. Yes - 63; No - 23. A total of 86 votes, two-thirds needed were 57 votes. Joe Holmes asked for a ballot vote on the main motion. Yes - 54; No - 43. Total vote 97. The motion was passed.

Diana Foster thanked Mary Lyster for four years as Assistant Superintendent of Schools and for her many hours spent with the Northwood School Board and District. Mary has accepted the principal's position in another school district. Thank you, Mary!

Joann Bailey moved that the meeting be adjourned. Seconded by Helen Johnson. Time 9:45 p.m.

A True Copy Attest:

Jean W. Lane, Clerk

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Northwood qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on the 12th day of March 1991, at 10:00 o'clock in the forenoon, to act upon the following subjects:

1. To choose a Moderator for the ensuing three years.
2. To choose a Clerk for the ensuing three years.
3. To choose a Member of the School Board for the ensuing three years.

To choose a Member of the School Board for the ensuing three years.

To choose a Member of the School Board for the ensuing one year.

4. To choose a Treasurer for the ensuing three years.

Given under our hands at said Northwood this 2nd day of January 1991.

Elizabeth Chadwick

Althea Behm

Kenneth Curley School Board

Diana Foster

Jane Martin

A true copy of Warrant -- Attest:

Elizabeth Chadwick

Althea Behm

Kenneth Curley School Board

Diana Foster

Jane Martin

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School district in the Town of Northwood qualified to vote in district affairs:

You are hereby notified to meet at the Northwood Elementary School in said district on the 7th day of March 1991, at 7:00 o'clock in the afternoon, to act upon the following subjects:

1. To hear the reports of agents, auditors, committees, or officers chosen and pass any vote relating thereto.
2. To see if the School District will vote to raise and appropriate the amount of twenty-seven thousand nine hundred ninety dollars (\$27,990) for the purpose of providing transportation for high school students attending Coe-Brown Academy.
(Recommended by the Budget Committee)
3. To see what sum of money the School District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, for capital construction, and for the payment of statutory obligations of the School District.
4. To see if the School District will vote to raise and appropriate a sum of money not to exceed five thousand dollars (\$5,000) from the unencumbered balance at the end of the 1990-91 fiscal year. Said sum of money will be deposited in the School District Capital Reserve Fund for the purpose of financing capital improvements as well as all or part of the cost of new construction for the School District in accord with the provisions of RSA Ch 35.
(Recommended by the Budget Committee)
5. To see if the District will publicly support the court challenge by school districts to the constitutionality of New Hampshire's method of funding public education through nearly total reliance on local property taxes.
6. To see if the School District will authorize the School Board to make application for and to receive and expend, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forth coming from the United States Government and/or State agencies; private agencies and/or other sources in accord with the provisions of RSA 198:20-b.
7. To choose agents and committees in relation to any subject embraced in this warrant.
8. To transact any other business which may legally come before this meeting.

Given under our hands at said Northwood this 6th day of February 1991.

Diana Foster
Kenneth Curley
Betsy Chadwick School Board
Jane Martin
Althea Behm

A true copy of Warrant--Attest:

Diana Foster
Kenneth Curley
Betsy Chadwick School Board
Jane Martin
Althea Behm

NORTHWOOD SCHOOL DISTRICT PROPOSED BUDGET 1991-1992

	Budgeted 89-90	Expended 89-90	Voted March/June 90-91	Proposed 91-92	Budget Committee Recommended	Budget Committee No Recommended
1100 REGULAR EDUCATION						
<u>Salaries</u>						
1102 Teachers	582,089.00	588,925.65	656,952	701,390	658,902	42,488
1104 Aides	14,629.61	14,440.30	15,320	15,138	7,500	7,638
1202 Subs	8,000.00	18,018.94	8,000	12,000	11,000	1,000
<u>Benefits</u>						
2110 Health Insurance	53,907.24	48,091.27	71,275	77,066	77,066	
2120 Dental Insurance	7,169.48	7,261.08	8,828	8,874	8,847	
2220 Retirement/Teachers	4,132.84	6,634.73	7,029	28,406	26,686	1,720
2221 Retirement/NonProf.	390.61	379.62	337	1,078	534	544
2302 FICA	46,260.97	46,735.19	52,041	55,732	51,821	3,911
2300 Unemployment	500.00	3,749.82	Ø	1	1	
<u>Tuition</u>						
5610 Other Pub. Schools	34,277.00	52,898.00	54,553	22,072	22,072	
5630 Tuition/Coe Brown	642,941.00	641,141.77	781,746	810,405	810,405	
<u>Supplies & Textbooks</u>						
6100 Supplies		16,425.00	11,000	10,780	10,000	780
6101 Consumable	10,000.00	4,644.02	13,000	12,740	12,740	
6102 General	10,700.00	1,550.00	2,160	1,500	1,500	
6108 Phys. Ed. Sup.	1,550.00	993.17	1,000	980	980	
6110 Remedial Reading	1,000.00	1,000	1,000	1,519	1,519	
6111 Math Supplies	1,625.00	1,439.16	1,550	2,656	1,000	
6112 Music Supplies	2,520.00	1,633.95	2,900	2,528	2,528	
6113 Science Supplies	1,500.00	877.00	2,580	4,704	4,704	
6114 Language Arts	Ø	Ø	4,800	490	490	
6115 Enrichment Sup.	Ø	Ø	500	2,646	2,646	
6116 Art Supplies	2,616.00	2,404.96	2,700	1,495	1,495	
6117 Social Studies Sup.	Ø	Ø	1,525	410	410	
6118 Counseling Sup.	Ø	Ø	500	6,860	6,860	
6300 Textbooks	6,500.00	4,389.82	7,000			1,656

Equipment & Repair									
7400 Instruc. Equip.Rep.	1,000.00	1,006.10	1,500	1,470	1,470	2,450	1,470	2,450	2,450
7410 Instruc. Equip.New	4,500.00	6,845.47	2,500	2,500	2,500	4,900	3,000	1,900	1,900
7411 Furniture New	0	0	0	0	0	392	0	392	392
7420 Instruc. Equip.Repl.	750.00	723.07	400						
1100 REGULAR ED. TOTAL	1,438,558.74	1,471,208.20	1,711.696	1,790,682	1,726,203			64,479	
1200 SPECIAL EDUCATION PROGRAMS									
Salaries									
1102 Teachers	139,915.00	146,844.51	179,466	187,883	179,466	55,812	53,739	8,417	2,073
1104 Aides	22,444.44	28,775.74	30,290			2,500	2,500		
1202 Substitutes	600.00	3,263.39	3,100			2,168	2,168		
1203 Tutors	0	0	0						
Benefits									
2110 Health Insurance	12,267.48	11,432.44	20,619	19,716	19,716	3,013	3,013	962	962
2120 Dental Insurance	1,984.20	2,329.95	2,662			8,230	7,268		
2220 Retirement/Teachers	993.39	1,462.25	1,920			3,974	1,603	2,371	953
2221 Retirement/NonProf.	599.27	754.53	675			19,150	18,197		
2302 FICA	12,466.39	10,628.69	16,314						
Tuition/Related Services									
5610 Public Schools	21,132.00	13,900.90	16,495	2,040	2,040	90,117	90,117		
5620 Public Academies	48,993.00	36,568.43	123,170			238,949	238,949		
5690 Non-Pub. Schools	254,587.00	239,271.90	244,861			2,541	2,541		
5691 Voc. Assessment	0	0	2,310						
Supplies & Textbooks									
6100 General Supplies	2,581.30	2,109.85	400	392	392	2,842	2,842		
6114 Language Supplies	0	0	2,900			307	307		
6102 Soc. Studies Sup.	0	0	1,050			578	578		
6103 Math Supplies	0	0	590			100	100		
6104 Science Supplies	0	0	150			300	300		
6105 Testing Supplies	0	0	1,000			490	490		
6300 Textbooks	468.70	905.06	500						
6301 Speech Supplies	0	0	1,000	1,500	1,500				

<u>Equipment & Repairs</u>					
7400 Instruc.Equip.Rep.	200.00	0	150	196	196
7410 Instruc.Equip.New	410.00	410.00	1,060	147	100
7411 Furniture			1,100	617	617
1200 SPECIAL ED. TOTAL	519,642.17	498,657.64	651,782	643,562	628,739
1300 VOCATIONAL EDUCATION PROGRAM					14,823
<u>Tuition</u>					
5610 Other Pub. Schools	9,178.00	11,472.50	10,660	17,490	17,490
1300 VOCATIONAL ED. TOTAL	9,178.00	11,472.50	10,660	17,490	17,490
1400 OTHER EDUCATIONAL PROGRAMS					
<u>Salaries</u>					
1101 Athletic Stipends	4,030.00	4,030.00	4,480	4,930	4,480
1102 Athletic Director	0	0	800	828	828
1103 Extra Curricular	675.00	450.00	765	855	90
1104 Summer Institute	4,000.00	4,000.00	4,000	3,920	3,920
1105 Sch. Imp. Project	3,000.00	2,500.00	2,500	2,450	2,450
2302 FICA	314.03	335.25	462	506	506
Services & Programs					401
3100 Special Events	2,200.00	1,250.00	2,300	2,254	2,254
3101 Drama Curtains	0	0	1	0	0
Supplies & Texts					
6108 Athletics Supplies	350.00	215.00	831	814	500
6110 Extra Curricular	150.00	0	0	0	0
Expenses					
2302 FICA	0	0	0	115	77
3900 Umpires/Referees	1,500.00	520.00	1,500	1,500	1,000
1400 OTHER ED. PROG. TOTAL	16,219.03	13,300.25	17,639	18,172	7,223
					10,949

1000 INSTRUCTIONAL SUMMARY						
1100 REGULAR EDUCATION	1,438,558.75	1,471,208.20	1,711,696	1,790,682	1,726,203	64,479
1200 SPECIAL EDUCATION	519,642.17	498,657.64	651,782	643,562	628,739	14,823
1300 VOCATIONAL ED.	9,178.00	11,472.60	10,660	17,490	17,490	0
1400 OTHER ED. PROG.	16,219.03	13,300.25	17,639	18,172	7,223	10,949
1000 INSTRUCTIONAL TOT.	1,983,597.95	1,994,638.59	2,391,777	2,469,906	2,379,655	90,251
2000 SUPPORT SERVICES						
2100 PUPILS						
2110 Attendance	400.00	0	0	500	500	
2110 Census	1.00	0	1	1	1	
3300 Truant Officer						
2100 Attendance Total	401.00	0	1	501	501	
2120 Standardized Testing						
3200 Achievement Test.	2,000.00	2,515.18	2,500	1,875	1,875	
2120 Stand. Test. Total	2,000.00	2,515.18	2,500	1,875	1,875	
2130 Health						
1103 Nurse's Salary	16,165.00	16,165.00	16,925	17,517	16,925	592
3300 Student Physicals	150.00	150.00	150	274	274	
3400 Staff Physicals	200.00	158.00	150	147	147	
5800 Nurse's Travel	75.00	0	75	74	74	
6100 Health Supplies	500.00	459.49	700	882	882	
6300 Textbooks	1,400.00	1,324.69	0	0	0	
2130 Health Total	18,490.00	18,257.18	18,000	18,894	18,302	592
2140 Special Education						
Support Service						
3300 SLC Membership	1,795.00	3,374.00	2,976	3,262	3,262	
3301 Occ. Therapy	5,692.50	11,871.95	10,265	20,762	20,762	
3302 Other Diag. Ser.	500.00	2,541.44	500	500	500	
3303 PreSchool Diag. Unit	2,300.00	13,101.26	12,563	16,677	16,677	
2140 Spec. Ed. Sup. Tot.	10,287.50	30,888.65	26,304	41,201	41,201	

5400 Adv./Legal Not.	3,000.00	2,075.73	2,000	2,000	1,500	500
5500 Police	150.00	185.53	150	200	200	
5800 Dist. Off. Exp.	700.00	455.03	700	450	450	
8100 School Bd. Ass.Dues	1,676.00	1,675.29	1,843	2,028	2,028	
2310 School Board Total	20,916.00	19,110.53	20,833	15,018	16,018	500
2320 Superintendent						
3510 SAU Expenses	103,288.38	103,288.38	114,399	114,500	114,500	
2320 Superintendent Tot.	103,288.38	103,288.38	114,399	114,500	114,500	
2400 SCHOOL ADMINISTRATION						
2410 Office of Principal						
1101 Principal Salary	42,400.00	40,000.00	41,880	43,615	41,880	1,735
1102 Asst.Principal Sal.	31,000.00	26,538.60	32,457	32,711	31,605	1,106
1104 Secretary Salary	14,198.70	14,198.70	14,865	15,385	14,865	520
3200 Prof. Development	500.00	0	800	600	600	
4400 Off. Equip. Repair	1,050.00	1,247.50	1,370	1,470	450	1,020
5310 Telephone	5,500.00	5,944.40	5,500	5,880	5,880	
5320 Postage	1,500.00	1,199.85	2,000	1,960	1,960	
5800 Adm. Travel/Exp.	500.00	286.10	500	450	450	
6100 Supplies & Forms	1,000.00	1,201.23	1,500	1,960	1,960	
6101 Computer Software Sys.	0	0	2,000	0	0	
7420 Equipment Replace.	0	0	0	2,356	2,356	
8100 Professional Dues	420.00	473.00	500	600	600	
8900 Grad./Class Day Exp.	600.00	665.80	600	600	600	
2410 Principal Office Tot.	98,668.70	91,755.18	103,972	107,587	103,206	4,381
2500 BUSINESS						
2520 Fiscal						
1104 Bookkeeper	16,050.52	15,422.94	17,815	18,439	17,815	624
5800 Travel	100.00	0	100	50	50	
6100 Supplies	100.00	122.62	100	461	461	
7400 Equipment Repair	125.00	160.00	285	300	300	
7410 New Equipment	1,500.00	1,520.00	0	0	0	
7420 Replace - Equip.	0	0	0	2,639	0	2,639
2520 Fiscal Total	17,875.52	17,225.56	18,300	21,889	18,626	3,263

2540 Operation/Maint.Plant

1109 Custodian Salaries	47,000.00	41,853.48	49,275	51,000	49,275	1,725
1110 Substitutes	1,000.00	2,741.22	1	1,000	500	500
4310 Rubbish Removal	1,800.00	1,729.00	2,000	2,000	2,000	
4320 Snow Plowing	1,858.00	990.00	2,000	2,300	2,300	
4330 Care of Grounds	1,000.00	165.19	1,000	1,000	4,000	
4360 Septic Tank Maint.	420.00	195.00	800	700	700	
4370 Fire Alarm Service	700.00	854.00	800	850	850	
4380 Clock/Bell Service	250.00	254.25	300	350	350	
4381 Elevator Maint.	0	0	500	550	550	
4400 Bldg.Maint.,Repairs	16,038.00	12,402.07	10,000	12,000	12,000	
4401 Repairs to Htg. Plant	500.00	132.50	750	750	750	
4402 Repairs:Furn./Fixtures	400.00	0	500	500	500	
4403 Repairs:Paving/Grounds	1.00	1,840.00	5,000	2,500	2,500	
4404 Repairs:Plant-Floor	0	0	10,000	0	0	
5210 Insurance	11,679.60	13,619.73	30,681	20,277	20,277	
5800 Custodian Travel	100.00	12.76	100	80	80	
6100 Glass/Maint.Supply	350.00	0	500	350	350	
6101 Custodian/Maint.Sup.	7,000.00	6,968.49	9,000	10,000	10,000	
6520 Electricity	26,700.00	23,083.86	29,370	27,907	27,907	
6530 Fuel Oil (1.20 gal)	12,000.00	9,405.79	12,000	15,600	15,600	
6540 Water	10,000.00	3,695.00	10,000	10,000	5,000	5,000
7410 Maint. Equip. New	1,000.00	650.00	4,880	1,960	750	1,210
7411 Furniture - New		0	8,329	0	0	

2540 Oper./Maint. Plant		187,786	161,674	156,239	8,435
Total	139,796.60	120,592.34			

2500 Transportation					
5130 Regular Trans.	93,993.00	90,031.00	90,031	117,000	
5131 Vocational Trans.	1,680.00	943.76	1,680	1,400	
5132 Athletic Trans.	2,160.00	1,062.45	2,500	2,000	500
5134 Sp. Ed. Trans.	68,873.00	75,187.63	82,600	86,677	
5135 Class/Field Trans.	2,400.00	2,394.60	3,000	3,000	
6560 Gasoline	9,022.00	8,674.22	10,522	0	

2500 Trans. Total	178,128.00	178,293.66	190,333	210,577	500
-------------------	------------	------------	---------	---------	-----

2900 Benefits									
2100 Life Insurance	3,637.76	4,220.48	4,080	5,068	5,068				
2110 Health Insurance	37,282.86	43,235.15	60,792	72,187	74,483				
2120 Dental Insurance	2,545.92	3,720.79	4,079	7,192	7,422				
2140 Workman's Comp.	8,283.24	8,781.77	14,671	22,356	22,356				
2141 Unemployment Comp.	Ø	Ø	3,300	3,000	1,000				2,000
2220 Retirement Prof.	635.91	749.03	795	4,640	3,765				875
2221 Retirement NonProf.	2,345.57	2,146.77	2,589	6,111	7,821				
2302 FICA	15,885.55	16,173.86	15,160	15,335	15,007				328
2900 Benefits Total	<u>70,616.81</u>	<u>79,027.85</u>	<u>105,466</u>	<u>135,889</u>	<u>136,922</u>				<u>3,203</u>
2000 SUPPORT SUMMARY									
2110 Attendance	401.00	Ø	1	501	501				
2120 Guidance	2,000.00	2,515.18	2,500	1,875	1,875				
2130 Health	18,490.00	18,257.18	18,000	18,894	18,302				592
2140 Sp. Ed. Serv. Sup.	10,287.50	30,888.65	26,304	41,201	41,201				
2150 Speech Contract	24,100.00	27,484.66	Ø	Ø	Ø				
2210 Imp. of Instruct.	9,350.00	14,648.29	12,850	16,239	15,674				565
2220 Educational Media	18,900.00	17,780.40	31,553	33,215	27,944				5,271
2310 School Board	20,916.00	19,110.53	20,833	15,018	16,018				500
2320 Superintendent	103,288.38	103,288.38	114,399	114,500	114,500				
2410 Office of Principal	98,668.70	91,755.18	103,972	107,587	103,206				4,381
2520 Fiscal	17,875.52	17,225.56	18,300	21,889	18,626				3,263
2540 Plant Operation	139,796.60	120,592.34	187,786	161,674	156,239				8,435
2550 Transportation	178,128.00	178,293.66	190,333	210,577	210,077				500
2900 Benefits	<u>70,616.81</u>	<u>79,027.85</u>	<u>105,466</u>	<u>135,889</u>	<u>136,922</u>				<u>3,203</u>
2000 SUPPORT TOTAL	<u>712,818.51</u>	<u>720,867.86</u>	<u>832,297</u>	<u>879,059</u>	<u>861,085</u>				<u>26,710</u>
4000 FACIL. ACQUIS/CONST.									
5000 OTHER OUTLAYS	Ø	Ø	Ø	Ø	Ø				
5100 Debt Service									
8300 Principal of Debt	200,000.00	200,000.00	200,000	200,000	200,000				
8400 Interest/Debt	132,320.00	132,320.00	118,480	104,640	104,640				
5000 Other Outlays Total	<u>332,320.00</u>	<u>332,320.00</u>	<u>318,480</u>	<u>304,640</u>	<u>304,640</u>				

BUDGET SUMMARY

1000 INSTRUCTION TOTAL	1,983,597.95	1,994,638.59	2,391,777	2,469,906	2,379,655	90,251
2000 SUPPORT TOTAL	712,818.51	720,867.86	832,297	879,059	861,085	26,710
4000 FAC/ACQ/CONST. TOT.	0	0	0	0	0	0
5000 OTHER OUTLAY TOTAL	332,320.00	332,320.00	318,480	304,640	304,640	0
GENERAL FUND TOTAL	3,028,736.46	3,047,826.45	3,542,554	3,653,605	3,545,380	116,961

2560 FOOD SERVICES

1109 Lunch Worker Sal.	22,500.00	23,445.89	25,681	26,096	25,681	415
2300 FICA	1,721.25	1,780.88	2,000	1,997	1,965	32
3400 Physicals	50.00	0	50	50	50	0
4400 Equip. Service	600.00	1,278.50	500	500	500	0
4500 Fire Safety Insp.	0	0	0	110	110	0
5230 Petty Cash	150.00	195.02	150	200	200	0
5800 Travel	50.00	0	0	50	50	0
6100 Supplies	1,000.00	698.82	400	1,000	1,000	0
6200 Food/Milk	25,000.00	25,830.77	25,000	27,780	27,780	0
6500 Utility Gas & Elec.	1,200.00	1,004.48	1,400	1,700	1,700	0
7400 Equipment	200.00	78.09	100	1,500	0	1,500

FOOD SERVICE FUND TOTAL

	52,471.25	54,312.53	55,281	60,983	59,036	1,947
--	-----------	-----------	--------	--------	--------	-------

GENERAL FUND TOTAL

FOOD SERVICE TOTAL	3,028,736.46	3,047,826.45	3,542,554	3,653,605	3,545,380	116,961
Warrant Article #5	52,471.25	54,312.53	55,281	60,983	59,036	1,947
3/6/89 Playground	12,000.00	12,000.00				
Warrant Article #4						
3/6/89 Deficit	54,000.00	0				
Warrant Article #1						
6/8/90 Deficit	61,243.00					

TOTAL BUDGET

Warrant Article #2	3,208,450.71	3,114,138.98	3,597,835	3,714,588	3,604,416	118,908
TOTAL				27,990	27,990	0
Revenues			- 341,804	3,742,578	3,632,406	118,908
District Assessment			3,256,031	- 355,124	- 354,910	0
				3,387,454	3,277,496	118,908

NORTHWOOD SCHOOL DISTRICT ESTIMATED REVENUES

	Revised Revenues 1990-91	School Board's Budget 1991-1992	Budget Committee Budget 1991-1992
Foundation Aid	166,347	126,758	126,758
School Building Aid* funded at 96.3598%			
Area Vocational School	67,247*	67,247	67,247
Catastrophic Aid	900	1,400	1,400
Child Nutrition	44,105	39,695	39,695
Gas Tax	17,500	21,250	21,250
Special Education Tuition	900		
Tuition (Oyster River)		49,012	49,012
Earnings on Investments	12,350	912	912
Rental of Facilities		9,850	9,850
Food Service	35,250	1,000	1,000
		38,000	37,786
Total School Revenues & Credits	344,599	355,124	354,910
District Assessment	3,253,237	3,387,454	3,277,496
Total Revenues & District Assessment	3,597,836	3,742,578	3,632,406

*Figures taken from Department of Revenue Administration's Revenue & Credits Sheet dated 10-17-90.

NORTHWOOD SCHOOL DISTRICT

FINANCIAL REPORT

7/1/89 - 6/30/90

EXPENDITURES

INSTRUCTION:

Salaries - Teachers

D. Ames	\$ 18,000.00
N. Carroll	22,431.00
A. Chase	20,428.97
C. DeCota	26,312.24
S. Desmarais	28,453.00
L. Dietterle	21,465.00
S. Fellows	1,384.62
J. Folan	31,908.00
A. Gasowski	23,777.00
D. Goodell	21,465.00
L. Goodman	29,631.00
J. Halloran	21,135.00
I. Joyce	18,000.00
D. Konrad	27,953.00
L. Kramas	21,450.00
M.B. Landry	25,907.02
V. Lucey	30,131.00
R. McMaster	21,765.80
C. Pitman	21,135.00
E. Pollard	34,293.00
T. Richards	20,225.00
A. Robertson	31,408.00
J. Roehr	21,135.00
J. Verville	28,292.00
J. Verville	300.00
K. Zielinski	20,540.00
TOTAL:	\$588,925.65

Other Instructional Staff

P. Marston	\$ 7,485.10
D. LeBel	6,955.20
C. Billings	90.00
P. Blanchard	112.50
M. Byrne	135.00
R. Carr	22.50
K. Chenery	45.00
A. Gilchrist	2,767.50
L. Holt	1,620.00
E. Jillette	2,587.50
S. Johnson	45.00
C. Knox	90.00
J. Knox	45.00
D. LeBel	22.26
K. Locke	202.50
D. Lundgren	45.00

P. Marston	\$ 31.78
D. Mayhew	90.00
E. McGranaghan	607.50
B. McMaster	270.00
R. McMaster	1,035.00
M. Mello	90.00
J. O'Neil	1,980.00
M. Page-Auger	1,012.50
R. Richardson	180.00
C. Robbins	32.40
M. Royce	450.00
C. Sheringham	112.50
C. Smith	135.00
N. Stevens	1,125.00
J. Stimmell	900.00
D. Tromba	900.00
J. VanGerena	67.50
S. VanGerena	472.50
G. Verigan	225.00
T. Wakeman	292.50
P. Young	180.00
TOTAL:	<u>\$32,459.24</u>
Health Insurance	48,091.27
Dental Insurance	7,261.08
Retirement - Prof.	6,634.73
Retirement - Non prof.	379.62
FICA	46,735.19
Unemployment	3,749.82
Tuition - Other Public Schools	52,898.00
Tuition - Coe-Brown Academy	641,141.77
Supplies: Consumable	16,425.11
General	4,644.02
Art Supplies	2,404.96
Music Supplies	1,633.95
Phys. Ed. Supplies	1,550.00
Science Supplies	877.00
Gifted and Talented Supplies	0.00
Math	1,439.16
Remedial Reading	993.17
Textbooks	4,389.82
Instruc. Equip. Repair	1,006.10
Instruc. Equip. New	4,498.00
Instruc. Equip. Replace	<u>723.07</u>
TOTAL:	<u>\$847,475.84</u>

SPECIAL EDUCATION PROGRAM

Salaries - Teachers

R. Hatch	\$ 31,408.00
C. Kearns	31,402.00
D. Kraft	34,910.46
J. Puopolo	19,656.00
J. McGann	29,450.00
TOTAL:	<u>\$146,844.51</u>

Other Instructional Salaries

J. Kosa	\$ 7,148.40
S. Sadler	7,109.76
P. Thumm	4,945.92
T. Wakeman	2,086.56
L. Young	7,485.10
C. Bell	90.00
A. Gilchrist	1,192.50
J. Kosa	57.24
K. Locke	225.00
P. Perkins	45.00
S. Sadler	76.32
J. Stimmell	1,282.50
P. Thumm	60.90
T. Wakeman	149.94
L. Young	83.99

TOTAL: \$ 32,039.13

Health Insurance	11,432.44
Dental Insurance	2,329.95
Retirement - Prof.	1,462.25
Retirement - Non prof.	754.53
FICA	10,628.69
Tuition - Other Public Schools	6,361.96
C. Robbins	7,538.94
Tuition - Coe-Brown Academy	36,568.43
Tuition - Non-Public Schools	239,271.90*
General Supplies	2,109.85
Textbooks	905.06
Instruct. Equip. Repair	0.00
Instruct. Equip. New	410.00
TOTAL:	\$319,774.00

VOCATIONAL EDUCATION PROGRAM

Tuition - Other Public Schools 11,472.50

OTHER EDUCATIONAL PROGRAMS

Athletics Salaries	4,030.00
Extra Curricular Salaries	450.00
Summer School	4,000.00
School Improve. Program	2,500.00
FICA	335.25
Special Events	1,250.00
Athletics Supplies	215.00
Umpires & Referees	520.00
Staff Travel	0.00

TOTAL: \$ 13,300.25

TOTAL 1000 SERIES \$1,992,291.12

2000 SUPPORT SERIES

Achievement Testing	2,515.18
Nurse Salary - N. Sauls	16,165.00

Student Physicals	\$ 150.00
Staff Physicals	158.00
Nurse Travel	0.00
Health Supplies	459.49
Health Textbooks	1,324.69
SLC Diagnostic Testing/Mem	3,374.00
Occupational Therapy	11,871.95
Other Diag. Services	2,541.44
Pre-School Diagnostic Unit	13,101.26
Speech Services	27,484.66
Supplies & Materials	0.00
2200 STAFF SERVICES	
Department Head Salary	0.00
Course Reimbursement	12,815.12
Staff Development Workshop	360.00
Staff Development	960.00
Curriculum Development	1,100.00
Staff Travel	43.17
Librarian Salary - L. Irons	10,812.00
Educational TV	600.00
AV Materials	1,083.89
General Supplies	720.71
Library/Reference Books	4,294.18
Periodicals	269.62
2300 GENERAL ADMINISTRATION	
School Board Salaries	1,816.63
Moderator	0.00
Treasurer	2,000.00
Clerk	0.00
Elect. Expense	0.00
Secretary	700.00
District Audit	5,065.00
Attorney	5,137.32
Advertis/Legal Notices	2,075.73
Police	185.53
Officers Expense	455.03
School Board Dues	1,675.29
SAU Expenses	103,288.38
2400 SCHOOL ADMINISTRATION	
Principal Salary - E. Hertzfeld	40,000.00
Asst. Principal Sal. - P. Warburton	26,538.60
Secretary Salary - C. VanGerena	14,198.70
Office Equipment Repair	1,247.50
Telephone	5,944.40
Postage	1,199.85
Adminis. Travel/Expenses	286.10
Supplies & Forms	1,201.23
Professional Dues	473.00
Graduation/Class Expenses	665.80
Equipment New	0.00
Equipment Replace	0.00

2500 BUSINESS PLANT

Bookkeeper Salary - B. Colburn	\$ 2,329.52
L. Anderson	2,250.20
S. Derba	10,458.00
Manpower-Temp.	385.22
Travel Expenses	0.00
Supplies	122.62
Equipment-New	1,520.00
Equipment-Repair	160.00
Custodian Salaries	
W. Carpenter	9,921.60
L. S. Elliott Jr.	15,288.00
R. Keenan	16,643.88
Custodian Over-time/Subs	
W. Carpenter	686.88
L. S. Elliott Jr.	860.34
L. Elliott	1,029.00
R. VanGerena	165.00
Rubbish Removal Service	1,729.00
Snow Plowing	990.00
Care of Grounds	165.19
Septic Tank Pump Service	195.00
Fire Alarm Service	854.00
Clock/Bell Service	254.25
Building Main. & Repairs	12,402.07
Repairs to Htg. Plant	132.50
Repairs to Furn/Fixtures	0.00
Paving	1,840.00*
Insurance	13,619.73
Custodian Travel	12.76
Glass/Mainten. Supply	0.00
Custodial/Main. Supplies	6,968.49
Electricity	23,083.86
Fuel Oil	9,405.79
Water	3,695.00
Main Equip.-New	2,997.47*

2500 TRANSPORTATION

Gasoline	8,674.22
Regular Trans.	90,031.00
Special Ed. Trans.	75,187.63
Vocational Trans.	943.76
Athletic Trans.	1,062.45
Class/Field Trip Trans.	2,394.60

2900 SUPPORT STAFF BENEFITS

Life Insurance	4,220.48
Health Insurance	43,235.15
Dental Insurance	3,720.79
Workman's Compensation	8,781.77
Retirement-Professional	749.03
Retirement-Non professional	2,146.77
FICA	16,173.86

TOTAL 2000 SERIES

\$723,215.33

4000 FACIL. ACQUIS./CONSTRUCTION

Site/Land Acquis.	0.00
Architect/Engin. Study	0.00
Remodel/Oil Tank Replace	0.00
TOTAL	0.00

5000 OTHER OUTLAYS

Principal of Debt	200,000.00
Interest/Debt	132,320.00
TOTAL	332,320.00

TOTAL GENERAL FUND EXPENDITURES	\$3,047,826.45
TOTAL FOOD EXPENDITURES	54,312.53
Playground Warrant	12,000.00
TOTAL EXPENDITURES ALL FUNDS	\$3,114,138.98

* ACCOUNTS PAYABLE: (Included on lines with asterisks)

Special Education Tuition	\$ 16,739.55
R. Bailey & Co.	1,840.00
Northeast Office Equip.-Northwood Act.Acc	<u>2,347.47</u>
	\$ 20,927.02

NORTHWOOD SCHOOL DISTRICT

BALANCE SHEET

June 30, 1990

<u>Assets</u>	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>	<u>Food Service</u>	<u>Capital Reserve</u>
Current Assets:					
Cash	\$ 4,566.07	--	\$ 1,653.76	--	\$ 5,790.40
Taxes Receivable	115.34	--	--	--	--
Interfund Receivables	--	--	--	\$ 2,169.16	--
Intergov. Receivables	1,358.56	--	--	1,250.00	--
Inventories	--	--	--	2,605.30	--
Total Current Assets:	<u>\$ 6,039.97</u>	--	<u>\$ 1,653.76</u>	<u>\$ 6,024.46</u>	<u>\$ 5,790.40</u>
<u>Liabilities and Fund Equity</u>					
Current Liabilities:					
Interfund Payables	\$ 2,169.16	--	--	--	--
Other Payables	20,927.02	--	--	--	--
Deferred Revenues	--	--	--	1,723.34	--
Total Liabilities:	<u>\$23,096.18</u>	--	--	<u>\$ 1,723.34</u>	--
<u>Fund Equity:</u>					
Reserve for Special Purposes	--	--	1,653.76	--	5,790.40
Unreserved Fund Balance	(17,056.21)	--	--	4,301.12	--
Total Fund Equity:	<u>(17,056.21)</u>	--	<u>1,653.76</u>	<u>4,301.12</u>	<u>5,790.40</u>
Total Liabilities and Fund Equity:	\$ 6,039.97	--	\$ 1,653.76	\$ 6,024.46	\$ 5,790.40

NORTHWOOD SCHOOL LUNCH PROGRAM

Financial Statement

1989 - 1990

Balance - July 1, 1989		\$ 3,310.32
Receipts:		
Reimbursements	\$17,429.00	
Lunch & Milk Sales	36,445.98	
Bank Interest	296.34	\$54,171.32
June Reimburse. prior yr.		
Account Received		985.00
Expenditures:		
Food	\$25,830.77	
Salaries	25,226.77	
Expendables/Custodial	2,172.42	
Utility	1,004.48	
Miscellaneous	78.09	\$54,312.53
Balance as of June 30, 1990		\$ 4,154.11

DEPARTMENT OF REVENUE ADMINISTRATION

Concord, N. H. 03301

Northwood School District

Your report of appropriations voted and property taxes to be raised for the 1990-91 school year has been approved on the following basis:

TOTAL APPROPRIATIONS	\$3,597,836
----------------------	-------------

REVENUES & CREDITS AVAILABLE TO REDUCE SCHOOL TAXES

Unreserved Fund Blance	0
------------------------	---

Revenue From State Source:

Foundation Aid	166,347
School Building Aid	67,247
Area Vocational School	900
Catastrophic Aid	44,105
Child Nutrition	17,500
Gas Tax	900

Local Revenue Other Than Taxes:

Earnings on Investment	12,350
Food Service	35,250

TOTAL SCHOOL REVENUES & CREDITS	\$ 344,599
---------------------------------	------------

DISTRICT ASSESSMENT	\$3,253,237
---------------------	-------------

TOTAL APPROPRIATION	\$3,597,836
---------------------	-------------

INDEPENDENT AUDITOR'S REPORT

August 17, 1989

Members of the School Board
Northwood School District

We have audited the accompanying purpose financial statements of the Northwood School District, as of and for the year ended June 30, 1989, as listed in the table of contents. These financial statements are the responsibility of the Northwood School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As is the general practice with many New Hampshire municipalities, the Northwood School District has not maintained a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report. The amounts that should be recorded as general fixed assets are not known.

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph, the combined financial statements referred to above present fairly, in all material respects, the financial position of the Northwood School District as at June 30, 1989 and the results of its operations for the year then ended, in conformity with generally accepted accounting.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The supporting schedules listed in the index are presented for the purposes of additional analysis and are not a required part of the combined financial statements of the Northwood School District. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and, in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

SCHOOL AUDIT REPORT
MANAGEMENT LETTER

August 17, 1989

School Board
Northwood School District
Northwood, New Hampshire

In planning and performing our audit of the financial statements of the Northwood School District for the year ended June 30, 1989, we considered the School District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated August 17, 1989, on the financial statements of the Northwood School District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various School District personnel, and we will be pleased to discuss them in further detail at your convenience to perform any additional study of these matters, or to assist you in implementing the recommendations.

Respectfully submitted,

Jon R. Lang
Certified Public Accountant
MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

SCHOOL AUDIT REPORT, CONTINUED

PROPERTY AND EQUIPMENT

A. General Fixed Assets - A record of other general fixed assets is not maintained so as to provide reporting in the financial statements.

Recommendation - Detailed records of general fixed assets should be maintained. The School District should have a well defined policy to govern accounting for capital additions as opposed to maintenance and repairs. Subsidiary records for individual general fixed assets should include when possible the following information: (1) major asset class; (2) function and activity; (3) reference to acquisition source document; (4) acquisition date; (5) name and address of vendor; (6) short description of asset; (7) location; (8) fund and account from which purchased; (9) method of acquisition; (10) estimated useful life; (11) estimated salvage value; (12) date, method and authorization of disposition; and (13) replacement value. Periodic physical inventories should be conducted to test the accuracy of such records. The foregoing would enable the School District to report the general fixed assets on the financial statements.

Management's Comments - A General Fixed Assets inventory control document was distributed to all principals at the November, 1987 Principals Meeting for use in maintaining a record of general fixed assets. Central Office administrators will work with the building administrators to implement adequate record keeping.

CASH DISBURSEMENTS

A. School District purchase orders are not attached to vendor invoices.

Recommendation - Each purchase order should be attached to the corresponding vendor invoices and verified as to quantity received and description.

Management's Comments - The recommendation cited above has been standard operating procedure in this Unit. The administration will work with the new School District Bookkeeper who assumed her duties effective August 28, 1989, to standardize this procedure once again.

B. Various check numbers were omitted on vendor manifests.

Recommendation - Each payment on all vendor manifests should have a corresponding check number.

Management's Comments - The recommendation cited above has been standard operating procedure in this Unit. The administration will work with the new School District Bookkeeper who assumed her duties effective August 28, 1989, to standardize this procedure once again.

NORTHWOOD SCHOOL DISTRICT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1989

	Governmental Fund Types			Fiduciary Fund Types		Account Group		Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Agency	Long-Term Debt			
ASSETS								
Cash	\$171,024	\$ -	\$ 15,331	\$ 4,688	\$ -	\$	\$	\$ 191,043
Due from Other Governments	11,323	984	-	-	-			12,307
Due from Other Funds (Note 4)	-	2,413	-	-	-			2,413
Inventory:								
Food/Supplies	-	1,045	-	-	-			1,045
Donated Commodities	-	2,274	-	-	-			2,274
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	2,000,000	2,000,000	2,000,000
TOTAL ASSETS	\$182,347	\$ 6,716	\$ 15,331	\$ 4,688	\$2,000,000	\$2,209,082		\$2,209,082
LIABILITIES AND FUND BALANCE								
Liabilities								
Contracts Payable	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$	\$	\$ 14,000
Due To Other Funds (Note 4)	2,413	-	-	-	-			2,413
Deferred Revenue	-	2,274	-	-	-			2,274
Due to Student Groups	-	-	-	4,688	-			4,688
Bonds Payable	-	-	-	-	-	2,000,000	2,000,000	2,000,000
TOTAL LIABILITIES	2,413	2,274	14,000	4,688	2,000,000	2,023,375		2,023,375
Fund Balance								
Reserved for Specific Purposes	-	4,442	1,331	-	-			5,773
Undesignated	179,934	-	-	-	-			179,934
TOTAL FUND BALANCE	179,934	4,442	1,331	-	-			185,707
TOTAL LIABILITIES AND FUND BALANCE	\$182,347	\$ 6,716	\$ 15,331	\$ 4,688	\$2,000,000	\$2,209,082		\$2,209,082

NORTHWOOD SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1989

Revenues	General Fund	Special Revenue Fund	Capital Projects Fund	Totals (Memorandum Only)
District Assessment	\$2,201,475	\$ -	-	\$2,201,475
Intergovernmental	212,741	21,230	-	233,971
Charges for Services	-	30,705	-	30,705
Other	67,875	281	116,659	184,815
Total Revenues	<u>2,482,091</u>	<u>52,216</u>	<u>116,659</u>	<u>2,650,966</u>
Expenditures				
Instruction:				
Regular Programs	1,259,688	-	-	1,259,688
Special Programs	461,796	-	-	461,796
Other Programs	20,837	-	-	20,837
Support Services:				
Pupil Services	81,257	-	-	81,257
General Administration	101,953	-	-	101,953
School Administrative Unit	73,792	-	-	73,792
School Board	22,748	-	-	22,748
Business Services	325,286	-	-	325,286
Food Service	-	55,619	-	55,619
Debt Service:				
Interest	72,327	-	-	72,327
Capital Outlay	99,882	-	1,784,546	1,884,428
Total Expenditures	<u>2,519,566</u>	<u>55,619</u>	<u>1,784,546</u>	<u>4,359,731</u>
Excess (Deficiency) of Revenues Over Expenditures	(37,475)	(3,403)	(1,667,887)	(1,708,765)
Other Financing Sources (Uses)				
Proceeds of Bond Issue	-	-	2,000,000	2,000,000
Operating Transfers In	148,465	-	6,042	154,507
Operating Transfers Out	(6,042)	-	(148,465)	(154,507)
Total Other Financing Sources (Uses)	<u>142,423</u>	<u>-</u>	<u>1,857,577</u>	<u>2,000,000</u>
Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	104,948	(3,403)	189,690	291,235
Fund Balances (Deficit) at Beginning of Year	74,986	7,845	(188,359)	(105,528)
Fund Balances at End of Year	<u>\$ 179,934</u>	<u>\$ 4,442</u>	<u>\$ 1,331</u>	<u>\$ 185,707</u>

NORTHWOOD SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1989

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
District Assessment	\$2,201,475	\$2,201,475	\$ -	\$ -	\$ -	\$ -
Intergovernmental	143,248	212,741	69,493	15,000	21,230	6,230
Charges for Services	-	-	-	31,703	30,705	(998)
Other	7,000	67,875	60,875	-	281	281
Total Revenues	2,351,723	2,482,091	130,368	46,703	52,216	5,513
Expenditures						
Instruction:						
Regular Programs	1,332,389	1,259,688	72,701	-	-	-
Special Programs	428,800	461,796	(32,996)	-	-	-
Other Programs	21,316	20,837	479	-	-	-
Support Services:						
Pupil Services	76,586	81,257	(4,671)	-	-	-
General Administration	95,905	101,953	(6,048)	-	-	-
School Administrative						
Unit	73,791	73,792	(1)	-	-	-
School Board	23,863	22,748	1,115	-	-	-
Business Services	357,474	325,286	32,188	-	-	-
Food Service	-	-	-	46,703	55,619	(8,916)
Debt Service:						
Interest	72,119	72,327	(208)	-	-	-
Capital Outlay	93,500	99,882	(6,382)	-	-	-
Total Expenditures	2,575,743	2,519,566	(56,177)	46,703	55,619	(8,916)
Excess (Deficiency) of						
Revenues Over				-	(3,403)	(3,403)
Expenditures	(224,020)	(37,475)	186,545	-	-	-

NORTHWOOD SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Northwood School District conform to generally accepted accounting principles, as applicable to governmental units, except as indicated below. The following is a summary of the more significant policies:

A. Basis of Presentation

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its' assets, liabilities, equities, revenues and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

GOVERNMENTAL FUNDS

(1) General Fund - The General Fund is the general operating fund of the School District. All general appropriations and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

(2) Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Food Service Fund is included in this group.

(3) Capital Projects Fund - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities. The Ridge School addition is included in this group.

FIDUCIARY FUNDS

(1) Agency Funds - Agency Funds are used to account for assets held by the School District as an agent for individuals, private organizations, other governmental units and/or other funds. The School Activity Fund is reported as an Agency Fund.

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

NORTHWOOD SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

ACCOUNT GROUPS

The accounting and reporting treatment applies to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Long-Term Obligation Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligation Account Group, not in the governmental funds.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligation Account Group.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

C. Inventories

Only the food service program (Special Revenue) records inven-

NORTHWOOD SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

tories. The food service program records inventories of food supplies at cost on a first-in, first-out basis. The cost is reported as an expenditure at the time individual inventory items are used (consumption method). Inventories of government donated commodities are reported at fair market value at year end with an offsetting deferred revenue. Commodities used during the year have been reported as revenues and expenditures.

D. Accumulated Unpaid Employee Benefits

Teachers and principals may accumulate up to 60 days of sick leave, all others may accumulate up to 30 days. However, sick leave does not vest; i.e. the employees are not entitled to lump sum cash payments. Teachers accumulating over 110 days are, however, paid for up to 12 days additional at the end of each year.

Accordingly, the School District does not accrue accumulated unpaid current sick leave in the General Fund, but rather records these costs at the time the payments are made. Accumulated unpaid sick leave at year end could not be determined.

E. Budgetary Accounting, Encumbrances and Reserve for Encumbrance

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no out-standing encumbrances at June 30, 1988.

F. Appropriations from Town

The Town of Northwood collects School District taxes as part of local property tax assessments. The Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

G. General Fixed Assets

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in the General Fixed Asset Group of Accounts for accountability purposes. In accordance with

NORTHWOOD SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

practices followed by other municipal entities in the State, the District does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

H. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - DEPOSITS

At year end the carrying amount of the district's deposits was \$191,043 and the bank balance was \$384,609. Of the bank balance \$107,296 was covered by Federal Depository Insurance and \$277,313 (all held by the General Fund) was uninsured. State statutes authorize the district to invest excess funds in the custody of the Treasurer in "obligations of the U.S. Court, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

NOTE 3 - CHANGES IN LONG-TERM DEBT

The bonds are general obligations of the District and their payment is not limited to a particular fund or revenue source. The District is authorized to raise money to pay debts and the Town is required to assess sums equal to the amounts determined to be needed by the District with the approval of the State Commissioner of Revenue Administration.

The following is a summary of bond transactions during the year:

Bond Payable at July 1	\$ -
Bond Additions	2,000,000
Bonds Retired	-
Bond Payable at June 30	<u>\$2,000,000</u>

NORTHWOOD SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

Bonds payable at year end consists of the following issue:

School Bonds, \$600,000 dated July 1988,
guaranteed by the State of New Hampshire
and payable in annual installments of \$60,000
for 10 years with interest at 6.85%. \$ 600,000

School Bonds, \$1,400,000 dated July 1988,
payable in annual installments of \$140,000
for 10 years with interest ranging from 6.95%
to 7.05% over the life of the bond 1,400,000
\$2,000,000

The annual requirements to amortize all debt outstanding are as follows:

Year Ended June 30	Principal	Interest	Total
1990	\$ 200,000	\$132,320	\$ 332,320
1991	200,000	118,480	318,480
1992	200,000	104,640	304,640
1993	200,000	90,800	290,800
1994	200,000	76,890	276,890
Subtotal	<u>1,000,000</u>	<u>523,130</u>	<u>1,523,130</u>
1994-1999	<u>1,000,000</u>	<u>174,750</u>	<u>1,174,750</u>
Totals	<u>\$2,000,000</u>	<u>\$697,880</u>	<u>\$2,697,880</u>

NOTE 4 - PENSION PLAN

The District full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$809,089; the District's total payroll was \$884,370.

Covered employees are required by State statute to contribute 5.0% of their salary to the Plan. The District is required by the same statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year ended June 30, 1989 was \$48,596, which consisted of \$8,067 from the District and \$40,529 from employees; these contributions represented .89% and 5.0% of covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the "actuarial present value of credited projected benefits", is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient

NORTHWOOD SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

assets to pay benefits when due, and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1988 for the System as a whole, determined through an actuarial valuation performed as of that date, was \$798,307,185. The System's net assets available for benefits on the date (valued at market) were \$792,615,988, leaving an unfunded pension benefit of \$5,691,197. The District's 1989 contribution represented .03% of total contributions required of all participating entities. Information for the year ended June 30, 1989 is not available at this time from the New Hampshire Retirement System.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1988 annual financial report.

NOTE 5 - INDIVIDUAL FUND INTERFUND TRANSACTIONS

The balances at year end were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$ -	\$ 2,413
Special Revenue:		
Food Service	2,413	-
Totals	<u>\$ 2,413</u>	<u>\$ 2,413</u>

NOTE 6 - DUE FROM OTHER GOVERNMENTS

Grants and miscellaneous receivables due from other governments include:

<u>General Fund</u>	
School Administrative Unit #44 -	
Special Education Road Toll Refund	\$ 218
Workman's Compensation Refund	3,865
State of New Hampshire -	
Water Reimbursement	5,600
City of Rochester -	
Tuition Reimbursement	1,640
	<u>11,323</u>
<u>Special Revenue Funds</u>	
School Lunch and Breakfast Program -	
NH Department of Education (Food and Nutrition)	984
TOTAL	<u>\$ 12,307</u>

NORTHWOOD SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS
(Continued)

NOTE 7 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The District has set up reserves of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund designations have also been established to indicate tentative plans for future financial utilization.

Designated for Specific Purpose - The \$5,773 of fund balance designated for specific purposes represents fund balance (\$4,442) designated for use of the Food Service Fund for the Hot Lunch Program and fund balance (\$1,331) designated for the Ridge School construction costs.

NOTE 8 - BUDGETED DECREASE IN FUND BALANCE

The \$75,555 budgeted decrease in General Fund fund balance shown on Exhibit C represents the amount budgeted by the School District to reduce the 1988 tax rate.

NOTE 9 - FIRE INSURANCE PROCEEDS

A fire at the Northwood Elementary School occurred in January, 1989. The insurance proceeds and expenditures in the General Fund were as follows:

Insurance Proceeds	\$ 74,143
Fire Damage Costs	<u>(24,133)</u>
Net Insurance Proceeds	
Reported Under Other Revenue	<u>\$ 50,010</u>

NOTE 10 - DEFICIT APPROPRIATION

At the annual School District meeting held March 6, 1987, it was voted to raise and appropriate the sum of \$54,000 for regular education, special education and plant operations in addition to the original 1988-1989 appropriation.

NOTE 11 - SUPPLEMENTAL APPROPRIATION

At the special School District meeting held June 6, 1989, it was voted to raise a supplemental appropriation (\$61,243) for teachers salaries and fringe benefits.

NORTHWOOD SCHOOL DISTRICT
GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 1989

Revenues	Budget	Actual	Variance Favorable (Unfavorable)
District Assessment	\$2,086,232	\$2,086,232	\$ -
Supplemental Appropriation	61,243	61,243	-
Deficit Appropriation	54,000	54,000	-
Total Revenues	<u>2,201,475</u>	<u>2,201,475</u>	<u>-</u>
<u>Intergovernmental</u>			
Foundation Aid	96,550	139,604	43,054
School Building Aid	6,547	9,897	3,350
Area Vocation Aid	1,350	1,576	226
Handicapped Aid	38,801	50,936	12,135
Other State Revenues	-	9,683	9,683
Gas Tax Refunds	-	1,045	1,045
Total Intergovernmental	<u>143,248</u>	<u>212,741</u>	<u>69,493</u>
<u>Other</u>			
Interest on Deposits	7,000	17,865	10,865
Fire Insurance Proceeds	-	50,010	50,010
Total Other	<u>7,000</u>	<u>67,875</u>	<u>60,875</u>
Total Revenues	<u>2,351,723</u>	<u>2,482,091</u>	<u>130,368</u>
<u>Other Financing Sources</u>			
Operating Transfers Out:			
From Capital Projects Fund	<u>148,465</u>	<u>148,465</u>	<u>-</u>
Total Revenues and Other Financing Sources	<u>2,500,188</u>	<u>\$2,630,556</u>	<u>\$ 130,368</u>
Use of Fund Balance to Reduce Taxes	<u>75,555</u>		
Total Budget	<u>\$2,575,743</u>		

NORTHWOOD SCHOOL DISTRICT
GENERAL FUND
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 1989

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Instruction</u>			
Regular Programs	\$1,332,389	\$1,259,688	\$ 72,701
Special Programs	428,800	461,796	(32,996)
Other Programs:			
Vocational Programs	10,986	11,597	(611)
Other Instructional Programs	10,330	9,240	1,090
Total Other Programs	21,316	20,837	479
Total Instruction	1,782,505	1,742,321	40,184
<u>Pupil Services</u>			
Attendance and Social Work	400	-	400
Guidance	2,000	1,420	580
Health	16,475	17,860	(1,385)
Psychological	9,138	8,810	328
Speech Pathology and Audiology	24,026	23,047	979
Improvement of Instruction	8,700	12,879	(4,179)
Educational Media	15,847	17,241	(1,394)
Total Pupil Services	76,586	81,257	(4,671)
General Administration	95,905	101,953	(6,048)
<u>School Administrative Unit</u>	73,791	73,792	(1)
<u>School Board</u>	23,863	22,748	1,115
<u>Business Services</u>			
Fiscal Services	15,931	15,832	99
Operation and Maintenance of Plant	146,291	120,778	25,513
Pupil Transportation	157,206	142,208	14,998
Other Support Services	38,046	46,468	(8,422)
Total Business Services	357,474	325,286	32,188
<u>Debt Service - Interest</u>	72,119	72,327	(208)
<u>Capital Outlay</u>			
Facility Acquisition	93,500	99,882	(6,382)
Total Expenditures	2,575,743	2,519,566	56,177
<u>Other Financing Uses</u>			
Operating Transfers Out: To Capital Project Fund	-	6,042	6,042
 Total Expenditures and Other Financing Uses	<u>\$2,575,743</u>	<u>\$2,525,608</u>	<u>\$ 50,135</u>

NORTHWOOD SCHOOL DISTRICT
SPECIAL REVENUE FUND - FOOD SERVICE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1989

Revenues

Intergovernmental

Federal and State Reimbursement	\$14,784
USDA Commodities	6,446
Total Intergovernmental	21,230

Changes for Services

Food Service Sales	30,705
Other:	
Interest Income	281
Total Revenues	52,216

Expenditures

Food Services	55,619
---------------	--------

Excess (Deficiency) of Revenues Over Expenditures	(3,403)
---	---------

Fund Balance at Beginning of Year	7,845
-----------------------------------	-------

Fund Balance at End of Year	\$ 4,442
-----------------------------	----------

NORTHWOOD SCHOOL DISTRICT
CAPITAL PROJECTS FUNDS - ADDITIONS TO RIDGE SCHOOL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1989

Revenues

Other

Interest on Deposits	\$ 38,145
Capital Reserves	78,514
Total Other	<u>116,659</u>

Expenditures

Capital Outlay	<u>1,784,546</u>
----------------	------------------

Excess (Deficiency) of Revenues Over Expenditures	<u>(1,667,887)</u>
---	--------------------

Other Financing Sources (Uses)

<u>Proceeds of Bond Issue:</u>	
Proceeds of Bonds	2,000,000
<u>Operating Transfers In:</u>	
From General Fund	6,042
<u>Operating Transfers (Out):</u>	
To General Fund	(148,465)
Total Other Financing Sources (Uses)	<u>1,857,577</u>

Excess (Deficiency) of Revenues Over Expenditures and Other Sources (Uses)	189,690
---	---------

Fund Balances (Deficit) at Beginning of Year	<u>(188,359)</u>
--	------------------

Fund Balances at End of Year	<u>\$ 1,331</u>
------------------------------	-----------------

ALL AGENCY FUNDS
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1989

	<u>Balance July 1, 1988</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30, 1989</u>
<u>Assets</u>				
Cash	<u>\$3,165</u>	<u>\$31,388</u>	<u>\$29,865</u>	<u>\$4,688</u>
<u>Liabilities</u>				
Due to Student Groups	<u>\$3,165</u>	<u>\$31,388</u>	<u>\$29,865</u>	<u>\$4,688</u>

INDEPENDENT AUDITOR'S REPORT

August 24, 1990

Members of the School Board
Northwood School District

We have audited the accompanying general purpose financial statements of the Northwood School District, as of and for the year ended June 30, 1990 as listed in the table of contents. These financial statements are the responsibility of the Northwood School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As is the general practice with many New Hampshire municipalities, the Northwood School District has not maintained a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report. The amounts that should be recorded as general fixed assets are not known.

In our opinion, except for the effect on the financial statements of the omission described in the third paragraph, the combined financial statements referred to above present fairly in all material respects, the financial position of the Northwood School District as at June 30, 1990 and the results of its operations for the year then ended, in conformity with generally accepted accounting.

Our audit was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The supporting schedules listed in the index are presented for the purposes of additional analysis and are not a required part of the combined financial statements of the Northwood School District. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined financial statements taken as a whole.

Respectfully submitted,

MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

August 24, 1990

School Board
Northwood School District
Northwood, New Hampshire

In planning and performing our audit of the financial statements of the Northwood School District for the year ended June 30, 1990 we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design of operation of the internal control structure that in our judgment, could adversely affect the organization's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe that the item that follows is a material weakness.

This report is intended solely for the information and use of the management and others within the organization.

Respectfully submitted,

MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

Material Weaknesses

A. General Fixed Assets

Records of general fixed assets are not maintained so as to provide reporting in the financial statements.

Recommendation - Detailed records of general fixed assets should be maintained. The School District should have a well defined policy to govern accounting for capital additions as opposed to maintenance and repairs. Subsidiary records for individual general fixed assets could include when possible the following information: (1) major asset class; (2) function and activity; (3) acquisition date; (4) name and address of vendor; (5) short description of assets; (6) location; (7) fund and account from which purchased; (8) method of acquisition; (9) estimated useful life; (10) estimated salvage value; (11) date, method and authorization of disposition; and (12) replacement value. Periodic physical inventories should be conducted to test the accuracy of such records. The foregoing would enable the School District to report the general fixed assets on the financial statements and also, begin to efficiently prepare capital budgets.

Management's Comments - A general fixed assets inventory document was distributed to all principals at the April 1990 Principals Meeting for use in maintaining general fixed assets. The Central Office administrators will continue to work with the Principals office to implement adequate record keeping. A copy of the inventory control document referenced above is enclosed.

August 24, 1990

School Board
Northwood School District
Northwood, New Hampshire

In planning and performing our audit of the financial statements of the Northwood School District for the year ended June 30, 1990 we considered the School District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated August 24, 1990 on the financial statements of the Northwood School District.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various School District personnel and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters or to assist you in implementing the recommendations.

Respectfully submitted,

MASON & RICH PROFESSIONAL ASSOCIATION
Accountants and Auditors

Student Activity Funds

Finding - Student Activity Funds were used temporarily for purchases of furniture for the School District. These monies were reimbursed by the General Fund within 30 days.

Recommendation - The Student Activity Funds are agency funds of the School District i.e. used to account for assets held by the School District as an agent for various student activities and should not be used for School District expenditures. The Student Activity Funds are restricted exclusively to the use of Student Activities.

Management Comments - Agreed. The Central Office will direct the Principal accordingly.

NORTHWOOD SCHOOL DISTRICT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1990

	GOVERNMENTAL FUND TYPES			FIDUCIARY FUND TYPES AGENCY	ACCOUNT GROUP		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	CAPITAL PROJECTS		LONG-TERM DEBT		
ASSETS							
Cash	\$15,563	\$ -	\$1,653	\$ 8,034	\$ -	\$	25,250
Due from Other Governments	1,474	1,250	-	-	-	-	2,724
Due from Other Funds (Note 5)	-	2,169	-	2,347	-	-	4,516
Inventory:							
Food/Supplies	-	881	-	-	-	-	881
Donated Commodities	-	1,723	-	-	-	-	1,723
Amount to be Provided for Retirement of Long-Term Debt	-	-	-	-	-	1,800,000	1,800,000
TOTAL ASSETS	\$17,037	\$6,023	\$1,653	\$10,381	\$1,800,000	\$1,835,094	
LIABILITIES AND FUND BALANCE							
Liabilities							
Accounts Payable	\$18,580	\$ -	\$ -	\$ -	\$ -	\$	18,580
Accrued Liabilities	10,996	-	-	-	-	-	10,996
Deferred Revenue	-	1,723	-	-	-	-	1,723
Due to Other Funds (Note 5)	4,516	-	-	-	-	-	4,516
Due to Student Groups	-	-	-	10,381	-	-	10,381
Bonds Payable (Note 3)	-	-	-	-	-	1,800,000	1,800,000
TOTAL LIABILITIES	34,092	1,723	-	10,381	1,800,000	1,846,196	
Fund Balance							
Reserved for Specific Purposes	-	-	1,653	-	-	-	1,653
Undesignated (Deficit) (Note 9)	(17,055)	4,300	-	-	-	-	(12,755)
TOTAL FUND BALANCE	(17,055)	4,300	1,653	-	-	-	(11,102)
TOTAL LIABILITIES AND FUND BALANCE	\$17,037	\$6,023	\$1,653	\$10,381	\$1,800,000	\$1,835,094	

NORTHWOOD SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

Revenues	General Fund	Special Revenue Fund	Capital Projects Fund	Totals (Memorandum Only)
District Assessment	\$2,590,940	\$ -	\$ -	\$2,590,940
Intergovernmental	253,106	21,829	-	274,935
Charges for Services	-	36,446	-	36,446
Other	18,076	296	452	18,824
Total Revenues	<u>2,862,122</u>	<u>58,571</u>	<u>452</u>	<u>2,921,145</u>
Expenditures				
Instruction:				
Regular Programs	1,469,512	-	-	1,469,512
Special Programs	498,658	-	-	498,658
Other Programs	24,773	-	-	24,773
Support Services:				
Pupil Services	111,574	-	-	111,574
General Administration	91,755	-	-	91,755
School Administrative Unit	103,288	-	-	103,288
School Board	19,110	-	-	19,110
Business Services	396,120	-	-	396,120
Food Service	-	58,713	-	58,713
Debt Service:				
Principal	200,000	-	-	200,000
Interest	132,320	-	-	132,320
Capital Outlay	12,000	-	130	12,130
Total Expenditures	<u>3,059,110</u>	<u>58,713</u>	<u>130</u>	<u>3,117,953</u>
Excess (Deficiency) of Revenues	(196,988)	(142)	322	(196,808)
Over Expenditures	179,933	4,442	1,331	185,706
Fund Balances at Beginning of Year	\$ (17,055)	\$ 4,300	\$1,653	\$ (11,102)
Fund Balances (Deficit) at End of Year				

NORTHWOOD SCHOOL DISTRICT
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL AND SPECIAL REVENUE FUND TYPES
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	General Fund			Special Revenue Fund		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues						
District Assessment	\$2,590,940	\$2,590,940	\$ -	\$ -	\$ -	\$ -
Intergovernmental	253,264	253,106	(158)	15,000	21,829	6,829
Changes for Services	-	-	-	37,471	36,446	(1,025)
Other	16,600	18,076	1,416	-	296	296
Total Revenues	<u>2,860,804</u>	<u>2,862,122</u>	<u>(1,318)</u>	<u>52,471</u>	<u>58,571</u>	<u>6,100</u>
Expenditures						
Instruction:						
Regular Programs	1,424,871	1,469,512	(44,641)	-	-	-
Special Programs	534,772	498,658	36,114	-	-	-
Other Programs	25,940	24,773	1,167	-	-	-
Support Services:						
Pupil Services	83,529	111,574	(28,045)	-	-	-
General Administration	98,669	91,755	6,914	-	-	-
School Administrative						
Unit	103,288	103,288	-	-	-	-
School Board	20,916	19,110	1,806	-	-	-
Business Services	404,432	396,120	8,312	-	-	-
Food Service	-	-	-	52,471	58,713	(6,242)
Debt Service:						
Principal	200,000	200,000	-	-	-	-
Interest	132,320	132,320	-	-	-	-
Capital Outlay	12,000	12,000	-	-	-	-
Total Expenditures	<u>3,040,737</u>	<u>3,059,110</u>	<u>18,373</u>	<u>52,471</u>	<u>58,713</u>	<u>(6,242)</u>
Excess (Deficiency) of						
Revenues Over						
Expenditures (Note 8)	(179,933)	(196,988)	(17,055)	-	(142)	(142)
Fund Balances at						
Beginning of Year	179,933	179,933	-	4,442	4,442	-
Fund Balances (Deficit)						
at End of Year	\$ -	\$ (17,055)	\$ (17,055)	\$ 4,442	\$ 4,300	\$ (142)

NORTHWOOD SCHOOL DISTRICT
NOTES TO FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Northwood School District conform to generally accepted accounting principles, as applicable to governmental units, except as indicated below. The following is a summary of the more significant policies:

A. Basis of Presentation

The accounts of the School District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, equities, revenues and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the School District:

GOVERNMENTAL FUNDS

(1) General Fund - The General Fund is the general operating fund of the School District. All general appropriations and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

(2) Special Revenue Funds - Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. The Food Service Fund is included in this group.

(3) Capital Projects Fund - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities. The Ridge School addition is included in this group.

FIDUCIARY FUNDS

(1) Agency Funds - Agency Funds are used to account for assets held by the School District as an agent for individuals, private organizations, other governmental units and/or other funds. The School Activity Fund is reported as an Agency Fund.

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUPS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are

determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Long-Term Obligation Account Group - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Obligation Account Group, not in the governmental funds.

The account group is not a "fund". It is concerned only with the measurement of financial position. It is not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Obligation Account Group.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt which is recognized when due.

C. Inventories

Only the food service program (Special Revenue) records inventories. The food service program records inventories of food supplies at cost on a first-in, first-out basis. The cost is reported as an expenditure at the time individual inventory items are used (consumption method). Inventories of government donated commodities are reported at fair market value at year end with an offsetting deferred revenue. U.S.D.A. Commodities used during the year have been reported as revenues and expenditures.

D. Accumulated Unpaid Employee Benefits

Teachers and principals are credited with 15 days sick leave on the first day of school and may accumulate up to 125 days of sick leave. However, sick leave does not vest; i.e. the employees are not entitled to lump sum cash payments. Accordingly, the School District does not accrue accumulated unpaid current sick leave in the General Fund but rather records these costs at the time the payments are made. Accumulated unpaid sick leave at year end could not be determined.

E. Budgetary Accounting, Encumbrances and Reserve for Encumbrance

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the School District's operations.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental funds. Encumbrances outstanding at year end are reported as reservations of fund balance since they do not yet constitute expenditures or liabilities. There were no out-standing encumbrances at June 30, 1990.

F. Appropriations from Town

The Town of Northwood collects School District taxes as part of local property tax assessments. The Town is required to pay over to the School District its share of property tax assessments through periodic payments based on projected cash flow requirements of the District. The Town assumes financial responsibility for all uncollected property taxes.

G. General Fixed Assets

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in the General Fixed Asset Group of Accounts for accountability purposes. In accordance with practices followed by other municipal entities in the State, the District does not maintain a record of its general fixed assets and accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

H. Total Columns (Memorandum Only) on Combined Statements

Total columns on the Combined Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - DEPOSITS

At year end the carrying amount of the district's deposits was \$25,220 and the bank balance was \$200,325. Of the bank balance \$100,000 was covered by Federal Depository Insurance and \$100,325 (all held by the General Fund) was uninsured. State statutes authorize the district to invest excess funds in the custody of the Treasurer in "obligations of the U.S. Court, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire or in certificates of deposits of banks incorporated under the laws of the State of New Hampshire or in national banks located within the State or the State of Massachusetts".

NOTE 3 - CHANGES IN LONG-TERM DEBT

The bonds are general obligations of the District and their payment is not limited to a particular fund or revenue source. The District is authorized to raise money to pay debts and the Town is required to assess sums equal to the amounts determined to be needed by the District with the approval of the State Commissioner of Revenue Administration.

The following is a summary of bond transactions during the year:

Bonds Payable at July 1, 1989	\$2,000,000
Bond Additions	-
Bonds Retired	(200,000)
Bond Payable at June 30, 1990	<u>\$1,800,000</u>

Bonds payable at year end consists of the following issue:

School Bonds, \$600,000 dated July 1988 guaranteed by the State of New Hampshire and payable in annual installments of \$60,000 for 10 years with interest at 6.85%.	\$ 540,000
School Bonds, \$1,400,000 dated July 1988 pay- able in annual installments of \$140,000 for 10 years with interest ranging from 6.95% to 7.05% over the life of the bond.	<u>1,260,000</u> <u>\$1,800,000</u>

The annual requirements to amortize all debt outstanding are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1991	\$ 200,000	\$118,480	\$ 318,480
1992	200,000	104,640	304,640
1993	200,000	90,800	290,800
1994	200,000	76,890	276,890
1995	200,000	62,910	262,910
Subtotal	<u>1,000,000</u>	<u>453,720</u>	<u>1,453,720</u>
1996-1999	800,000	111,840	911,840
Totals	<u>\$1,800,000</u>	<u>\$565,560</u>	<u>\$2,365,560</u>

NOTE 4 - PENSION PLAN

The District full-time employees participate in a contributory state-wide retirement system under New Hampshire law ("System"), a multiple-employer public employee retirement system. The payroll for employees covered by the System for the year was \$921,772; the District's total payroll was \$969,084.

Covered employees are required by State statute to contribute the remaining amounts necessary to pay benefits when due. The contribution requirement for the year was \$56,286 which consisted of \$10,172 from the District and \$46,114 from employees; these contributions represented 1.0% and 5.0% of covered payroll respectively.

The amount shown as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the "actuarial present value of credited projected benefits", is intended to help users assess the System's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due and make comparisons among PERS and employers. The System does not make separate measurements of assets and pension benefit obligation for individual employers. The pension benefit obligation at June 30, 1989 for the System as a whole, determined through an actuarial valuation performed as of that date was \$1,284,356,666. The System's net assets available for benefits on the date (valued at market) were \$1,150,653,357 leaving an unfunded pension benefit of \$169,735,423. The District's 1990 contribution represented .08% of total contributions required of all participating entities. Information for the year ended June 30, 1990 is not available at this time from the New Hampshire Retirement System.

Five-year historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1989 annual financial report.

NOTE 5 - INDIVIDUAL FUND INTERFUND TRANSACTIONS

The balances at year end were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
General	\$ -	\$ 4,517
Special Revenue:		
Food Service	2,169	-
Agency:		
Student Activities	2,348	-
Totals	<u>\$ 4,517</u>	<u>\$ 4,517</u>

NOTE 6 - DUE FROM OTHER GOVERNMENTS

Grants and miscellaneous receivables due from other governments include:

General Fund

School Administrative Unit #44-	
Special Education Road Toll Refund	\$ 153
State of New Hampshire -	
Water Reimbursement	694
Special Education Transportation -	
Internal Revenue Service	512
Payroll Tax Refund	115
	<u>1,474</u>

Special Revenue Funds

School Lunch and Breakfast Program -	
NH Department of Education (Food and Nutrition)	1,250
TOTAL	<u>\$ 2,724</u>

NOTE 7 - RESERVES AND DESIGNATIONS OF FUND EQUITY

The District has set up reserves of fund equity to segregate fund balances which are not available for expenditure in the future or which are legally set aside for a specific future use. Fund designations have also been established to indicate tentative plans for future financial utilization.

Designated for Specific Purpose - The \$11,132 of fund balance designated for specific purposes represents fund balance (\$4,300) designated for use of the Food Service Fund for the Hot Lunch Program and fund balance (\$1,653) designated for the Ridge School construction costs.

NOTE 8 - BUDGETED DECREASE IN FUND BALANCE

The \$179,933 budgeted decrease in General Fund fund balance shown on Exhibit C represents the amount budgeted by the School District to reduce the 1989 tax rate.

NOTE 9 - DEFICIT FUND BALANCE

The deficit fund balance in the General Fund will be funded in next year's budget through additional tax revenues.

NORTHWOOD SCHOOL DISTRICT

Schedule 1

GENERAL FUND

SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
District Assessment	\$2,590,940	\$2,590,940	\$ --
<u>Intergovernmental</u>			
Foundation Aid	143,362	143,362	--
School Building Aid	69,787	69,787	--
Area Vocational Aid	900	1,001	101
Handicapped Aid	38,315	38,096	(219)
Other State Revenues	900	--	(900)
Gas Tax Refunds	--	860	860
Total Intergovernmental	\$ 253,264	\$ 253,106	\$ (158)
<u>Other</u>			
Interest on Deposits	7,000	15,328	8,328
Other	9,600	2,748	(6,852)
Total Other	\$ 16,600	\$ 18,076	\$ 1,476
Total Revenues and Other Financing Sources	\$2,860,804	\$2,862,122	\$ 1,318
<u>Use of Fund Balance</u>	<u>179,933</u>		
Total Budget	<u>\$3,040,737</u>		

NORTHWOOD SCHOOL DISTRICT

GENERAL FUND

SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES COMPARED TO BUDGET
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	Budget	Actual	Variance Favorable (Unfavorable)
<u>Instruction</u>			
Regular Programs	\$1,424,871	\$1,469,512	\$ (44,641)
Special Programs	534,772	498,658	36,114
Other Programs:			
Vocational Programs	9,178	11,473	(2,295)
Other Instructional Programs	16,762	13,300	3,462
Total Other Programs	\$ 25,940	\$ 24,773	\$ 1,167
Total Instruction	\$1,985,583	\$1,992,943	\$ (7,360)
<u>Pupil Services</u>			
Attendance and Social Work	401	--	401
Guidance	2,000	2,515	(515)
Health	18,490	18,257	233
Psychological	10,288	30,889	(20,601)
Speech Pathology and Audiology	24,100	27,485	(3,385)
Improvement of Instruction	9,350	14,648	(5,298)
Educational Media	18,900	17,800	1,120
Total Pupil Services	\$ 83,529	\$ 111,574	\$ (28,045)
<u>General Administration</u>	\$ 98,669	\$ 91,755	\$ 6,914
<u>School Administrative Unit</u>	\$ 103,288	\$ 103,288	\$ --
<u>School Board</u>	\$ 20,916	\$ 19,110	\$ 1,806
<u>Business Services</u>			
Fiscal Services	\$ 17,876	\$ 17,226	\$ 650
Operation and Maint. of Plant	139,797	122,117	17,680
Pupil Transportation	178,128	177,781	347
Other Support Services	68,631	78,996	(10,365)
Total Business Services	\$ 404,432	\$ 396,120	\$ 8,312
<u>Debt Service - Principal</u>	200,000	200,000	--
- Interest	132,320	132,320	--
Total Debt Service	\$ 332,320	\$ 332,320	\$ --
<u>Capital Outlay</u>			
Facility Acquisition	12,000	12,000	--
Total Expenditures	\$3,040,737	\$3,059,110	\$ 18,373

Schedule 3

NORTHWOOD SCHOOL DISTRICT

SPECIAL REVENUE FUND - FOOD SERVICE

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL

FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Revenues</u>			
<u>Intergovernmental</u>			
Federal and State Reimbursement	\$15,000	\$17,429	\$ 2,429
USDA Commodities	--	4,400	4,400
Total Intergovernmental	<u>\$15,000</u>	<u>\$21,829</u>	<u>\$ 6,829</u>
<u>Changes for Services</u>			
Food Service Sales	37,471	36,446	(1,025)
<u>Other</u>			
Interest Income	--	296	296
Total Revenues	<u>52,471</u>	<u>58,571</u>	<u>6,100</u>
<u>Expenditures</u>			
Food Services	<u>52,471</u>	<u>58,713</u>	<u>(6,242)</u>
Excess (Deficiency) of Revenues Over Expenditures	--	(142)	(142)
Fund Balance, July 1	<u>4,442</u>	<u>4,442</u>	<u>--</u>
Fund Balance, June 30	<u>\$ 4,442</u>	<u>\$ 4,300</u>	<u>\$ (142)</u>

Schedule 4

NORTHWOOD SCHOOL DISTRICT

CAPITAL PROJECTS FUNDS - ADDITIONS TO RIDGE SCHOOL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

Revenues

Other

Interest on Deposits \$ 452

Expenditures

Capital Outlay 130

Excess (Deficiency) of Revenues
Over Expenditures 322

Fund Balance, July 1 1,331

Fund Balance, June 30 \$1,653

Schedule 5

NORTHWOOD SCHOOL DISTRICT

ALL AGENCY FUNDS

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 1990

	<u>Balance July 1</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance June 30</u>
<u>Assets</u>				
Cash	\$ 4,688	\$ 50,118	\$ 46,772	\$ 8,034
Due from Other Funds:				
From General Fund	<u>--</u>	<u>2,347</u>	<u>--</u>	<u>2,347</u>
TOTAL ASSETS	<u>\$ 4,688</u>	<u>\$ 52,465</u>	<u>\$ 46,772</u>	<u>\$10,381</u>
<u>Liabilities</u>				
Due to Student Groups	<u>\$ 4,688</u>	<u>\$ 52,465</u>	<u>\$ 46,772</u>	<u>\$10,381</u>

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Board and citizens of the Northwood School District:

When the school opened in September, 1990, the Northwood Elementary School was organized as indicated below:

EMPLOYEE

ASSIGNMENT

Elizabeth Hertzfeld	Principal
Peter Warburton	Assistant Principal
Carol VanGerena	Secretary
Linda Kramas	Kindergarten
Lisa Magnusson	Kindergarten
Jennifer Halloran	Grade 1
Irene Joyce	Grade 1
Dorothy Konrad	Grade 1
Robertta McMaster	Grade 2
Lou Goodman	Grade 2
Claire Grossin/Mary Beth Landry	Grade 2
V. Gale Lucey	Grade 3
Suzan Desmarais	Grade 3
Nancy Carroll	Grade 3
Chris Kalinski	Grade 4
Kim Zielinski	Grade 4
Eva Pollard	Grade 5
Torri Richards	Grade 5
Janeen Roehr	Grade 6
Carla Pitman	Grade 6
Andrea Chase	Music
Dorothy Kraft, Ed.D.	Guidance
Laura Dietterle	Art
Debra Ames	Grade 7 & 8 Science
Joanne Folan	Grade 7 & 8 Lang. Arts
Connie Wentworth	Grade 7 & 8 Math
Allan Robertson	Grade 7 & 8 Soc. Studies
Richard Hatch	Special Education
Jeanne Puopolo	Special Education
Judith McGann	Special Education
Susan Wright	Speech Therapist
Cheryl Kearns	Special Education
Janet Irons	Librarian
Anne Marie Gasowski	Phys. Ed./Health
Norene Sauls	Nurse
Patricia Lucey	Reading Specialist
Pauline Marston	Teacher Aide
Sylvia Sadler	Teacher Aide
Janet Kosa	Teacher Aide
Lynn Young	Teacher Aide
Donna LeBel	Teacher Aide
Karen LeBlanc	Chapter I Aide
Carol Lavigne	Chapter I Aide
Terri Wakeman	Teacher Aide
Janice Stimmell	Teacher Aide
Cindy Gonnderman	Teacher Aide

EMPLOYEEASSIGNMENT

Sharon Derba	Bookkeeper
Robert Keenan	Maintenance
Sherman Elliott	Custodian
William Carpenter	Custodian
Laura Josiah	Lunch Program Manager
Adelaide Lyons	Lunch Worker
Marion LaBarre	Lunch Worker
Beth Eaton	Lunch Worker

The enrollment by grades in the Northwood Elementary School as of October 1, 1990, was as indicated in the chart below:

Grade	K	1	2	3	4	5	6	7	8	Total
Pupils	53	53	55	58	41	38	41	34	35	409

Northwood pupils attending secondary schools outside the District are as follows:

Grade	9	10	11	12	Total
Coe-Brown	44	46	25	29	144
Dover Voc.	1	0	3	0	4
Oyster River	0	1	0	5	6
TOTALS	45	47	28	34	154

Curriculum review and development continues on an ongoing basis in the Unit with Irene Joyce and Deborah Ames representing Northwood on the Science Committee this past year. In addition to the efforts of the Science Curriculum Committee, a report relative to gifted programming for students was prepared by a group of teachers and parents with Jennifer Halloran and Marilyn Royce representing Northwood. The Social Studies and Health curricula will be the priority for the 1991-92 school year.

Northwood continues to participate in the State wide testing program utilizing the California Achievement Test in Grades 2-8. This year the tests will be administered in the Spring of 1991 versus the Fall as in past years. However, as stated last year, an analysis of the 1989 California Achievement Test (CAT) scores indicate that while each grade achievement profile is different, overall, Northwood students are achieving at or above the National average. Reading comprehension, science and social studies represent areas of particular strength. Math computation skills, language arts mechanics such as punctuation, proofreading, word analysis and spelling represent areas requiring close scrutiny and attention.

The recession has obviously impacted the New Hampshire economy; in many respects more severely than what is being experienced on a national basis. The 1991 session of the Legislature will be one in which individual members experience significant pressure as the State attempts to identify ways of addressing the current and projected short falls in the State budget. We could very easily see further attempts to reduce State aid to local communities and schools districts. Local municipalities and districts have already been informed of a possible tripling of the employer's contribution to the State Retirement System. I

encourage the voters of the District to contact their Legislative representatives urging alternative solutions to the present State fiscal crisis other than transferring additional costs to the local property tax.

By the vote of the Joint School Administrative Unit School Board on 15 November 1989, a School Administrative Unit Study Committee was established to review all office role descriptions, the alignment of present responsibilities and to determine what changes, if any, could be made to make the Unit more efficient, lower costs and to determine whether or not a business administrator would benefit the Unit. As a result of this charge, a six member study committee submitted a comprehensive report to the full Joint Board on 20 September 1990 which called for restructuring the existing administrative staff including elimination of the position of Special Education Coordinator. The realignment appears to be functioning well based on the elements of the Study Committee report.

The School Administrative Unit staff stands prepared to continue assisting the District with curricula review and revision, staff selection and supervision, business management, transportation, special education program development and administration, legal matters, support for cooperative school district study committees and building committees, continuing our commitment to achieving excellence in the educational opportunities available to our children, preparation of bond issue presentations, administration of construction projects, budget development, negotiations, development and revision of school board goals, and working with local planning boards regarding the development of capital improvement plans. These examples are only a few of the areas in which the office is continuing to provide administrative and instructional support services.

On behalf of the members of School Administrative Unit #44 staff, I wish to thank the members of the School Board, Ms. Hertzfeld, Mr. Warburton, an outstanding staff and key community people for their untiring efforts and continued support on behalf of our children. I have greatly valued the opportunity of serving Northwood children and the voters of the District as Superintendent of Schools.

Respectfully submitted,

Barry L. Clough
Superintendent

SALARIES OF THE SUPERINTENDENT
AND

ASSISTANT SUPERINTENDENTS

1990-91

<u>SCHOOL DISTRICT</u>	<u>% LOCAL SHARE</u>	<u>SUPERINTENDENT</u>	<u>ASST. SUPERINTENDENT</u>	<u>ASST. SUPERINTENDENT</u>
BARRINGTON	38.40%	\$23,609.47	\$19,200.00	\$16,896.00
NORTHWOOD	22.20%	13,649.23	11,100.00	9,768.00
NOTTINGHAM	20.15%	12,388.82	10,075.00	8,866.00
STRAFFORD	19.25%	11,835.00	9,625.00	8,470.00
TOTAL:	100.00%	\$61,483.00	\$50,000.00	\$44,000.00

SCHOOL ADMINISTRATIVE UNIT #44

DISTRIBUTION OF AMOUNT TO BE SHARED BY DISTRICTS

1988

<u>DISTRICT</u>	<u>1988 EQUALIZED VALUATION</u>	<u>VALUATION PERCENT</u>	<u>1987-88 PUPILS</u>	<u>PUPIL PERCENT</u>	<u>COMBINED PERCENT</u>	<u>DISTRICT SHARE</u>
BARRINGTON	\$298,392,767	34.8	596.2	39.1	73.9	\$181,172.35
NORTHWOOD	207,757,228	24.2	340.6	22.3	46.5	114,398.81
NOTTINGHAM	183,733,279	21.4	280.0	18.4	39.8	97,705.42
STRAFFORD	167,802,496	19.6	309.5	20.2	39.8	97,705.42
TOTAL:	\$857,685,770	100.0	1526.3	100.0	200.0	\$490,982.00

NORTHWOOD TEACHERS & ADMINISTRATIVE SALARIES

Elizabeth Hertzfeld	\$42,140.00
Peter Warburton	31,605.00
Debra Ames	19,468.00
Nancy Carroll	24,251.00
Andrea Chase	22,216.00
Christine DeCota	29,347.00
Suzan Desmarais	30,731.00
Laura Dietterle	23,216.00
Joanne Folan	32,508.00
Annamarie Gasowski	25,717.00
Connie Wentworth	21,259.00
Lou Goodman	30,731.00
Jennifer Halloran	22,859.00
Irene Joyce	19,468.00
Dorothy Konrad	29,053.00
Linda Kramas	24,609.00
Mary Beth Landry	17,180.00
Astrid Grossin	8,825.00
Virginia Lucey	30,731.00
Lisa Magnusson	21,259.00
Roberta McMaster	31,108.00
Carla Pitman	22,859.00
Eva Pollard	34,458.00
Torri Richards	21,875.00
Allan Robertson	32,508.00
Janeen Roehr	22,859.00
Kim Zielinski	22,216.00
Lucey-McDonald, P.	15,700.00
Richard Hatch	32,508.00
Cheryl Kearns	34,053.00
Dorothy Kraft	36,527.00
Judith McGann	30,731.00
Jeanne Puopolo	21,259.00
Susan Wright	23,888.00

NORTHWOOD SCHOOL BOARD REPORT

This year has been a productive year for the Northwood School Board. In June of 1990 a new teacher's contract was passed for the 1990-91 and the 1991-92 school years. A new contract with CBNA was passed as well. This contract makes Coe-Brown Northwood Academy Northwood's high school of record for another 5 years and provides some continuity and security in a time when many schools are experiencing increased enrollments and consequently may have limited space available for students who don't reside in their districts.

The School Board set the following goals for the 1990-91 school year. Goals of previous boards were reaffirmed and/or modified and new goals developed. The goals were developed by the Board in conjunction with the administration and the SAU and therefore reflects the educational goals of those individuals as well. The Board will be developing policies which reflect these goals.

LONG TERM GOALS:

1. To continue to improve school climate, supporting school/community initiatives for a clean and attractive building, positive discipline and positive child image building.
2. To research, develop and strengthen Middle School model.
3. To achieve having a computer in every classroom by 1992.
4. To develop a more comprehensive mainstreaming program for the Special Needs population.
5. To develop a 5-year, long-range plan for facilities and programs in conjunction with the Administration and neighboring school districts in order to meet the needs of the students.
6. To support adequate funding by lobbying Legislatures for Fair Funding.

SHORT TERM GOALS:

1. Support in-service education and staff development based on individual and school goals. Budget for in-service education, recognize individual achievements, work with Administration on school calendar which reflects this goal.
2. To continue to support the development of programs/activities based on strengthening our commitment to individualized instruction. Such programs would include foreign languages, global studies, gifted/talented, contemporary issues, expansion and review of the extra curricular program, substance abuse and environmental issues.
3. To participate in and support the recommendations for improvement from the SIP Team, budgeting where necessary to carry out improvements.

4. To continue communications with all constituents.
5. To continue on-going evaluation of Superintendent and School Board.
6. To provide transportation to CBNA for high school students.
7. To encourage use of the school as a community resource.

Finally, in these difficult economic times the School Board has spent a great deal of time monitoring the budget. The School District ended the fiscal year 1989-90 over budget by \$20,931. due to unanticipated expenditures on the tuition and Special Education lines. This money had to be found in the 1990-91 appropriation.

At the present time, we have had sizable unanticipated expenditures in the area of Special Education. The School District is currently operating with a partially frozen budget. That is, the money remaining on many budget line items has been frozen in an attempt to cover the overages from 1989-90 as well as the additional unanticipated expenditures in Special Education this year.

The Board has formed a financial sub-committee which meets on a monthly basis to reassess the condition of the budget. It is our hope that this close monitoring of the School District's finances coupled with the judicious use of the taxpayer's money by the Board and our administrators will allow us to get through these poor economic times. All those associated with the school district are making every attempt to give our children the best education possible in the most cost effective manner.

Respectfully submitted,

Diana Foster
Betsy Chadwick
Althea Behm
Jane Martin
Kenneth Curley

PRINCIPAL'S REPORT

1990 - 1991

The enrollment at the Northwood School is as follows:

K - 53	Four Classes
1 - 56	Three Classes
2 - 55	Three Classes
3 - 59	Three Classes
4 - 41	Two Classes
5 - 38	Two Classes
6 - 42	Two Classes
7 - 35	Two Classes
8 - 35	Two Classes

TOTAL: 414

The Northwood School's educational program is a continuous process in the physical, social, emotional and mental development of children. The school tries to provide an atmosphere in which the child may feel comfortable progressing at his/her own rate and ability. It is the charge of the school to stimulate a desire for intellectual curiosity, develop self-confidence and provide opportunities for each child to acquire the knowledge necessary to assure his/her role in a changing world. The Northwood School should be receptive to inevitable changes in the educational process, sensitive to the individual needs and differences of children, and committed to a continuous program of professional growth.

School News

A great deal of work has been going on at the Northwood School this year. Numerous committees and programs have been formed or are being implemented with the help of students, staff, parents and community members.

School personnel, parents and community members have been involved in the following committees: Middle School, Enrichment periods, School Improvement Program, Volunteer Program and Kindergarten Forum. The school staff have been working on the Comprehensive Guidance Program and the Health Advisory Committee. In addition, the teachers have been working during the Restructured (Early Release) days to evaluate the current school curricula. They will be integrating and compacting the curricula.

Many new programs have been implemented and the staff has worked hard to make these a success. The programs include: portfolios for student assessment, drama club, activity periods, a breakfast program, a recycling program, Science Camp, Artist in Residence Program and a trip to Washington, D.C.

As in the past years, the students, staff, parents and

community members have helped to make the school's Open House, Parent Conferences, History Fair, Arts Festival, Science Fair and other special events a success.

The Student Council had an exchange program this year with the Student Council from Somersworth. The students visited each other's school for a day. The Student Council also purchased basketball uniforms, D.A.R.E. T-shirts for the sixth grade students, mats for the gym and new cheerleading shirts.

The Northwood School Parents/Teachers Association has once again been busy supporting the programs at the school. They purchased an Apple Computer System, two printers and music recorders for the third graders. The Northwood School P.T.A. also sponsored a very successful Adult Education Program.

The staff and students are enjoying the new floor and brightly colored walls in the gym. The rented water fountains and paper cups are gone as we are now receiving water district water. You can now get a drink from a working water fountain!

I would like to thank all who have been involved with the Northwood School and have helped to make our programs a success. I appreciate your cooperation and support.

Respectfully submitted,

Elizabeth N. Hertzfeld
Principal

NORTHWOOD ELEMENTARY SCHOOL 1990 GRADUATING CLASS

Amy J. Allen
Harold M. Ames
Kendall S. Bane
Jon A. Bean
Heather M. Cheever
Renaë T. Coculo
Katie L. Copp
John Courtois
David Dube
Dean K. Fiasconaro
Matthew R. George
Mathew P. Gervais
Nadia J. Giolito
Meredith Hatch
Angela M. Kelley
Maxwell G. Leblanc
Erin M. Lord

Christopher Lounsbury
Alan D. Lowther
Nathan McIlveen
Jason M. Neumayer
Brandy A. Pouliot
Jessica M. Rafeal
Holly A. Rafeal
Robert P. Richardson
John T. Rowell
Adam M. Royce
Ryan Smith
Jill N. Stevens
Matthew R. Sweet
Kristian M. Theodore
Michael F. Tierney
Heather Wiley
Eric D. Witham
Veronica Zeuner

ANNUAL HEALTH SERVICES REPORT

1989 - 1990

In September 1989, our new State of N.H. Dept. of Education Consultant for School Health Services, Joyce Johnson, visited our school and spent the day touring the facility, visiting the Nurse's office and discussing new health issues and pending legislation. She was impressed with how well supplied and accessible our Nurse's office seemed to be.

During the same month, Dr. Robert Lord spent a morning completing fifty-six sports physicals and fifty-eight students attended the Annual Lion's Club hearing and vision clinic with twelve being referred for further testing.

The annual health screening (height, weight, eye and ear testing) was completed on 419 students. Scoliosis and Blood Pressure checks were done on all students in grades 5-8. After testing, twenty-seven students were referred for various reasons. During the year, a total of 2007 visits were made to the Nurse's office, there were four home visits and three hundred and one parent contacts made.

To keep abreast of new school laws and nursing techniques, I have attended meetings of the NH Nurses' Association and the National Association of School Nurses. I have also attended regional meetings with school nurses from Deerfield, Nottingham, Barrington, and Strafford schools along with those from Rockingham and Strafford County schools.

In October, I attended a two part AIDS seminar held at Deerfield School and in March, I went to a two day workshop for school nurses sponsored by the N.H. Dept. of Education.

I also attended workshops about Acute Respiratory Disorders in Children, Cardiac Assessment in Children and Suicide Prevention at a program at Wentworth-Douglass Hospital entitled, "Nursing Care of Today's Children".

In November, I organized two seminars for staff members; CPR training and HIV/AIDS education. Both of these courses were held at the Northwood School and put on by the American Red Cross.

Along with classroom teaching against drugs, Northwood was fortunate to have been chosen to introduce the DARE (Drug Abuse Resistance Education) program. It is taught weekly to 6th grade students by N.H. State Trooper, Mark Mitchell. The first DARE graduation was held in the Northwood School gym in February of 1990.

Also, it is important to note that our school is "smoke free". The staff has been very cooperative in making Northwood School a non-smoking facility.

In closing, I would like you all to be aware of a new law by N.H. Division of Public Health Service that requires a second dose of measles vaccine to be administered before a student may be admitted into the seventh grade. This will affect entry into the seventh grade in September 1991. Thank you to everyone who helped to make this school year pleasant and successful for our students and personnel.

Respectfully submitted,

Norene Sauls, R.N.

ANNUAL REPORT OF THE SCHOOL IMPROVEMENT TEAM

The School Improvement Program (SIP) is currently in its third year. The project has been supported by both state and local funds since Northwood school entered the program. Participating schools are not eligible for state funding beyond their third year, therefore, any support for the Northwood School Improvement Team for the 1991-92 school year will come from local funds.

The team consists of representatives from the following constituent groups: SAU, Northwood School Administration, teachers, parents support staff and members of the community. Recently, the team has been expanded to include seven additional teachers. Although not all teams have as much teacher representation, the main thrust of the Northwood SIP team focuses on student outcomes (i.e., preparing students for high school and to be productive members of their community.)

Since completion of our initial training, we have learned how to function productively as a team, studied all available data on Northwood School, and learned how to write action plans. In this third year, the team has formed a number of sub-committees to write and implement plans for improvements within the school.

The sub-committees are now looking for additional people (i.e. staff members, parents and community members) to form and implement action plans. Sub-committees will be meeting this spring to develop action plans. Sub-committees will be meeting this spring to develop action plans. The following is a list of the sub-committees of the SIP Team and their goals:

1. Volunteer Committee: The goal of the volunteer committee is to coordinate and expand the existing program, incorporating volunteers into all facets of the program at Northwood School. We will also develop long-term plans and goals for the volunteer program.
2. Special Education Committee: We are looking for people with a variety of views to work on a committee regarding integration of special needs students in Northwood School.
3. Tracking: This committee will address the needs of students of various abilities to see if their needs are being met at the Northwood School.
4. Enrichment/Critical Thinking: This committee will work on developing a number of ways to enhance all students' critical thinking skills.
5. Retention: The issue of retention will be investigated by this committee.
6. Student Assessment: The present means of student assessment, its effectiveness and possible alternatives will be examined by this committee.
7. Communication: This committee will develop ways to facilitate and promote communication between the community and the school.

8. Staff Development/Curriculum: This committee will develop long-term planning for staff development to ensure continuity of the curriculum.
9. Scheduling: This committee will write action plans encompassing school scheduling including: duties, school year, specials, aides and common planning time.

The goals and aims of the SIP Team can best be illustrated by the mission statement developed for the Northwood School:

The mission of the Northwood School is to assure that all students acquire knowledge and develop skills and work habits to enable them to be contributing members of their community and to function successfully in society. This mission is best accomplished when students, school personnel, parents and community members maintain high expectations, create a positive school climate, provide a safe and orderly environment and promote effective collaboration between school, home and community.

In order to give our students the best education possible in the most cost effective manner, we need to utilize the considerable resources and talents available within our community. The School Improvement Program is predicated on this belief. During the past three years, the team has learned to use this approach in implementing improvements in our school. We are looking forward to continued involvement of the Northwood community in our future endeavors.

Respectfully submitted,

The School Improvement Team

NORTHWOOD SCHOOL DISTRICT TENTATIVE CALENDAR

1991 - 1992

September 2	Labor Day
September 3 & 4	Teacher Workshop
September 5	First Day of School
October 11	Teacher Convention
November 11	Veteran's Day
November 14	Parent Conferences
November 27	Early Dismissal - Thanksgiving
November 28 & 29	Thanksgiving Recess
December 23 - January 1	Christmas Recess
January 20	Martin Luther King Day
January 24	Teacher Workshop
February 24 - 28	February Recess
March 25	Teacher Workshop
April 20 - 24	Spring Recess
May 25	Memorial Day
June 22	Teacher Workshop

RESTRUCTURED DAY

(Early Release - 12:30)

October 9
December 11
January 8
February 12
March 11
April 8
May 13

VITAL
STATISTICS

For the Year

1990

BIRTHS RECORDED IN TOWN OF NORTHWOOD, N.H. FOR YEAR ENDING DECEMBER 31, 1990

Date of Birth	Name of Child	Name of Father	Name of Mother	Place of Birth
01/09/90	Daniel Joseph Foley	Steven B. Foley	Laura J. Marini	Dover, N.H.
01/17/90	Abigail Jean Weeks	Robert Bruce Weeks, Jr.	Lynda Blanchard	Concord, N.H.
01/24/90	Jessica Beauvais	William G. Beauvais	Claire Therrien	Manchester, N.H.
02/02/90	Nathan Alfred Legere	Normand A. Legere	Nancy Lynn Barrett	Exeter, N.H.
02/02/90	Sarah Michelle LeBlanc	William J. LeBlanc, Jr.	Diane V. Berger	Nashua, N.H.
02/03/90	Kimberly Ann Kozinski	Matthew A. Kozinski	Chong Ho Kim	Portsmouth, N.H.
02/04/90	Katherine Beatrice Mary Louise Gamblin	Robert M. Gamblin	Kathleen L. Orr	Manchester, N.H.
02/19/90	Michael Joseph Currier	Steven E. Currier	Michelle Blasco	Concord, N.H.
02/19/90	Nicholas Adam Currier	James A. Currier	Holly L. Hodgdon	Concord, N.H.
02/26/90	Jason Clifford Langevin	Dallas John Langevin	Adurey A. Beaulieu	Concord, N.H.
03/03/90	Elizabeth Meara Faiella	Michael Faiella	Mary Meara	Concord, N.H.
03/10/90	Samantha Caroline Delisle	Peter H. Delisle	Kimberly M. Homes	Exeter, N.H.
03/12/90	Catherine Lacie Noonan	David Noonan	Cheryl Lee-Mary Sarette	Concord, N.H.
03/15/90	Nicholas Carmen Deflumeri	Mark D. Deflumeri	Sr. Diane Marie Kehob	Concord, N.H.
04/13/90	Jeffrey Allen Mason	Harley Ray Mason	Janet Marie Saab	Concord, N.H.
04/18/90	MacKenzie E.M. Flessas	James C. Flessas	Lindalee Kingsbury	Manchester, N.H.
04/24/90	Jacob Andrew Cote	Brian Joseph Cote	Michelle Marie Aubin	Concord, N.H.
04/28/90	Shannon Veronica Nealon	Matthew J. Nealon	Kristen Joyce Power	Manchester, N.H.
05/03/90	Ivy Abigail Tonkin	Jeffrey Scott Tonkin	Dawn M. Allard	Concord, N.H.
05/09/90	Kelsea Harris-Capuanano	Robert Capuanano	Lauren Schubart	Exeter, N.H.
05/28/90	Joseph Oliver Lombard	Stephen J. Lombard, Jr.	Susan J. Longley	Concord, N.H.
05/30/90	Matthew Scott Blake	Terrence M. Blake	Annette Louise Lefevre	Concord, N.H.

06/04/90	Victoria Jeanne Mutschler	Leonard Mutschler	Janice E. Tufts	Concord, N.H.
06/05/90	Raymond Howard Jones	Raymond T. Jones	Lisa Marie St-Laurent	Exeter, N.H.
06/23/90	Stacie Leigh Allard	Donald R. Allard	Sonja Drown	Manchester, N.H.
06/27/90	Amelia Anne Foster	David P. Foster	Diana Howser	Concord, N.H.
06/28/90	Katelyn Mary Elizabeth Williams	Frederick J. Williams	Elizabeth A. Dulski	Concord, N.H.
07/02/90	Jameson Ryan Stock	Roger W. Stock	Christina Gregoire	Portsmouth, N.H.
07/06/90	Stacey Marie MacKinnon	Stephen M. MacKinnon	Angela V. Sfalanga	Manchester, N.H.
07/07/90	Derek Joseph Lovely	David A. Lovely	Rebecca S. Lapanne	Rochester, N.H.
07/08/90	David Lynwood Fife	Tony R. Fife	Susan L. Weeks	Exeter, N.H.
07/17/90	Henry Richard Farrin	Henry L. Farrin	Sandra Lee Welch	Exeter, N.H.
07/30/90	Joshua Harlin Doncaster	George Doncaster	Elaine Clisbee	Dover, N.H.
08/01/90	Matthew James Shramek, Jr.	Matthew J. Shramek	Diane C. Fonatine	Concord, N.H.
09/03/90	Adam Dean Taschereau	Dean W. Taschereau	Denise M. Arsenault	Exeter, N.H.
09/06/90	Albert Slocumb Perley	Fred A. Perley	Shelby Dulin	Exeter, N.H.
09/16/90	Tyler Gregory Doiron	Duane J. Doiron	Corine M. Stella	Concord, N.H.
10/20/90	Megan June McWilliams	Glenn McWilliams	Jody Ann Buzzell	Concord, N.H.
11/06/90	Maranda Josephine Phillips	Wesley F. Phillips	Ines Almut Heidrich	Concord, N.H.
11/06/90	Hannah Katherine Phillips	Wesley F. Phillips	Ines Almut Heidrich	Concord, N.H.
11/16/90	Dillon Michael O'Connor	William M. O'Connor	Kathleen M. Socha	Concord, N.H.
11/21/90	Leah Magee McCarville	Richard McCarville	Theresa A. Luciano	Concord, N.H.
11/11/90	Devin Michael Jeannotte	Michael D. Jeannotte	Michelle Pinette	Manchester, N.H.

MARRIAGES RECORDED IN TOWN OF NORTHWOOD, N.H. FOR YEAR ENDING DECEMBER 31, 1990			Residence at Time of Marriage
<u>Date of Marriage</u>	<u>Name of Groom & Bride</u>		
January 15, 1990	Kevin Richard Rondeau Janet Lee Crowell		Northwood, N.H. Northwood, N.H.
January 26, 1990	Kenneth Allan Dronsfield Debbie L. Chase		Northwood, N.H. Northwood, N.H.
January 28, 1990	James Michael Demaio Rebekah May Lidback		Rochester, N.H. Northwood, N.H.
February 11, 1990	Todd L. Smith Anissa T. Hikel		Northwood, N.H. Northwood, N.H.
March 10, 1990	John Ralph Soucie, Jr. Tina Marie Eaton		Raymond, N.H. Northwood, N.H.
May 26, 1990	Glenn McWilliams Jodyann Marie Lopez		Northwood, N.H. Northwood, N.H.
June 10, 1990	Jeffrey Harold Ames Ruth Lynn DeRochemont		Northwood, N.H. Northwood, N.H.
June 25, 1990	Jeffrey Alan Young Denise Irene Paige		Northwood, N.H. Raymond, N.H.
July 4, 1990	Wesley E. Wilkins Bonnie J. Nelson		Notttingham, N.H. Northwood, N.H.
July 7, 1990	Kristopher David Reischer Diane Theresa Letourneau		Northwood, N.H. Northwood, N.H.
July 16, 1990	Robert Wilfred Boucher Janet Ida Bergeron		Northwood, N.H. Northwood, N.H.
July 16, 1990	Paul Allen Wisneski Laura Marie Fink		Dover, N.H. Northwood, N.H.
July 20, 1990	Denton Harold Hartley Donna Marie Hamm		Northwood, N.H. Northwood, N.H.
July 27, 1990	Robert M. Cowburn Susan D. Dancoes		Northwood, N.H. Northwood, N.H.

August 25, 1990	Leon Everett French, Jr. Judith Mae McMillan	Northwood, N.H. Northwood, N.H.
September 1, 1990	Dennis Raymond Howell Marjorie Walker Butler	Newfoundland, Canada Northwood, N.H.
September 1, 1990	Robert Lucien Vincent Sharon Mary Whitmore	Northwood, N.H. Northwood, N.H.
September 8, 1990	Robert J. Duggan Kelli L. Nobrega	Northwood, N.H. Lee, N.H.
September 22, 1990	Michael George Keegan Brandy Ann Gamlin	Northwood, N.H. Northwood, N.H.
September 29, 1990	David B. Gifford Margaret E. Byrne	Northwood, N.H. Northwood, N.H.
October 11, 1990	Miles Dennis Russell Wendy Marie Berthiaume	Lee, N.H. Northwood, N.H.
October 12, 1990	Robert E. Young Winifred S. Weeks	Northwood, N.H. Northwood, N.H.
November 20, 1990	Clay Halsey Thomson Janice Lee Gardiner	Northwood, N.H. Bellevue, WA.
December 29, 1990	Larry J. Anthony Cheryl Ann Debutts	Northwood, N.H. Northwood, N.H.
December 31, 1990	Donald T. Koehler Jennifer Ann Walton	Northwood, N.H. Northwood, N.H.

DEATHS RECORDED IN THE TOWN OF NORTHWOOD FOR YEAR ENDING DECEMBER 31, 1990

<u>Date of Death</u>	<u>Name of Deceased</u>	<u>Place of Death</u>	<u>Name of Father</u>	<u>Name of Mother</u>
Late Recording				
7-28-89	Noel Edward Perkins	Spring Hill, FL.	Walter Perkins	Christina Foster
1-03-90	Buddy Leo Collins	Northwood, N.H.	Theodore Collins	Frances Peak
1-04-90	Wilfred J. Emond	Concord, N.H.	Ademard Emond	Exilda Labranche
2-11-90	Brian K. Young	Northwood, N.H.	Bruce Young, Sr.	Marion Wheaton
2-21-90	Robert F. LaFleur	Manchester, N.H.	Roland F. LaFleur	Marjorie Ferris
2-22-90	Viola J. Sullivan	Concord, N.H.	Emile Winterer	Mary Wilhelm
2-22-90	James K. Baughan	Manchester, N.H.	Norman Baughan	Resse (Unk.)
3-04-90	F. Eleanor Elliott	Northwood, N.H.	Luther F. Elliott	Hattie Hill
3-17-90	Jerome E. McGranaghan	Dover, N.H.	Jerome P. McGranaghan	Mary Breen
3-25-90	Seraphine E. Dour	Northwood, N.H.	Joseph Suttler	Elizabeth -----
4-03-90	Murray G. Small	Portsmouth, N.H.	George B. Small	Annie P. Ramsey
4-21-90	Harrie R. Wales	Concord, N.H.	John Henry Wales	Josephine-Ann Holman
4-24-90	Mearl C. Strachan	Concord, N.H.	Charles Strachan	Clara Quimby
5-01-90	Roland W. Desmarais	Manchester, N.H.	George P. Desmarais	Regina Roberge
5-06-90	Herbert A. Sherman	Northwood, N.H.	Allison L. Sherman	Bessie B.Blake
6-27-90	Lillian Payne	Northwood, N.H.	Andrew Hlavati	Margaret -----
7-11-90	Martha Gallagher	Northwood, N.H.	Emil Hofer	Emma Bauer
7-15-90	Marguerite S. Philbrick	Carriere, MS.	James A. Bickford	Cora Swasey
7-17-90	Cynthia A. DeMeritt	Northwood, N.H.	Thomas DeMeritt	Delphine Soulee
9-27-90	Christina Jean Blanchard	Concord, N.H.	Charles Q. Blanchard	Cynthia Tasker
11-17-90	Leo J. Byrne	Northwood, N.H.	Terrance Byrne	Unknown
12-08-90	Alice Fogg Wilson	Concord, N.H.	Lewis A. Wilson	Lelia Whittier

NOTES

